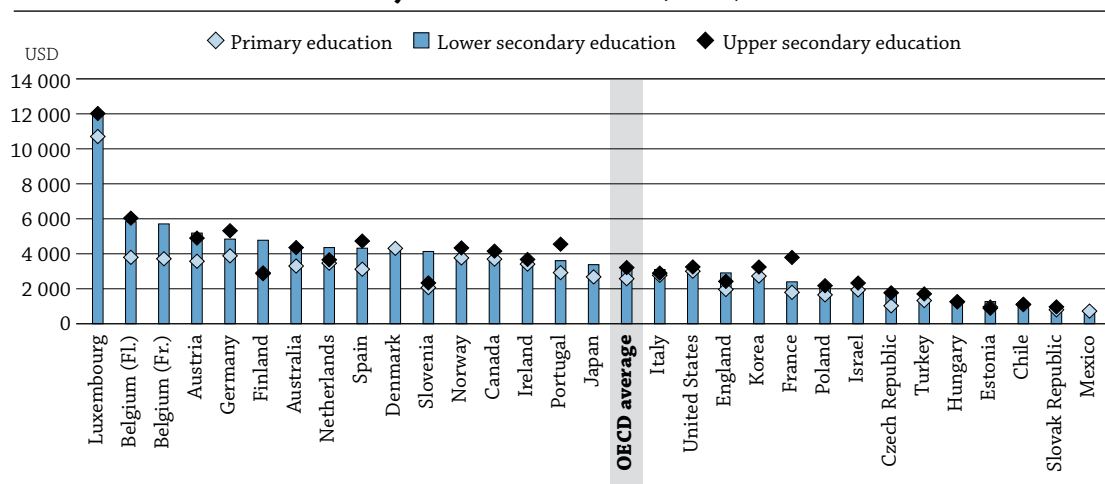


WHICH FACTORS INFLUENCE THE LEVEL OF EXPENDITURE ON EDUCATION?

- Four factors influence expenditure on education related to the salary cost of teachers per student: instruction time of students, teaching time of teachers, teachers' salaries and estimated class size. Consequently, a given level of the salary cost of teachers per student may result from different combinations of these four factors.
- There are large differences in the salary cost of teachers per student between countries; in most countries, the salary cost of teachers per student increases with the level of education.
- Between 2008 and 2012, the salary cost of teachers per student increased in about two-thirds of countries at the primary level and in more than half of countries at the lower secondary level of education. On average, it increased by 7% (from USD 2 454 to USD 2 633) at the primary level and by 4% (from USD 3 217 to USD 3 355) at the lower secondary level.

Chart B7.1. Salary cost of teachers (in USD) per student, by level of education (2012)



Countries are ranked in descending order of the salary cost of teachers per student in lower secondary education.

Source: OECD, Table B7.1. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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Context

Governments have become increasingly interested in the relationship between the amount of resources devoted to education and student learning outcomes. Governments seek to provide more and better education for their populations while, at the same time, ensuring that public funding is used efficiently, particularly when public budgets are being tightened. Teachers' compensation is usually the largest part of expenditure on education and thus of expenditure per student. It is a function of the instruction time of students, the teaching time of teachers, teachers' salaries and the number of teachers needed to teach students, which depends on estimated class size (Box B7.1).

Differences among countries in these four factors may explain differences in the level of expenditure per student. Similarly, a given level of expenditure may result from a different combination of these factors. This indicator examines the choices countries make when investing their resources in primary and secondary education, and explores how changing policy choices between 2000, 2005, 2008 and 2012 relating to these four factors affected the salary cost of teachers. However, some of these choices do not necessarily reflect policy decisions but, rather, demographic changes, such as shrinking numbers of students. Thus, for example, in countries where enrolments have been declining in recent years, class size would also shrink, unless there was a simultaneous drop in the number of teachers as well.

■ Other findings

- Similar levels of expenditure among countries can mask a variety of contrasting policy choices. This helps to explain why **there is no simple relationship between overall spending on education and the level of student performance**. For example, at the upper secondary level of education, France and Ireland had similar levels of salary costs of teachers per student in 2012, both higher than average. In France, this was mainly a result of the combination of below-average teachers' salaries and class size and above-average instruction time, while in Ireland it was mostly the result of above-average salaries whose effect was counterbalanced by above-average teaching time.
- **Teachers' salaries are most often the main driver of the difference from the average salary cost of teachers per student at each level of education**; estimated class size is the second main driver.
- **When differences in countries' wealth are taken into account, teachers' salaries are less often the main driver of the difference from the average salary cost of teachers per student.**

■ Trends

The increase in the salary cost of teachers per student between 2008 and 2012 was mostly influenced by changes in two factors: teachers' salaries and estimated class size. Between 2008 and 2012, among countries with available data for both years, teachers' salaries increased by an average of 3.0% at the primary level and by nearly 1.5% at the lower secondary level, while estimated class size decreased by 2.6%, on average, at the primary level and increased by 6.1%, on average, at the lower secondary level. Variations in the other two factors, instruction time and teaching time, are usually smaller in most countries: teaching time at the lower secondary level varied the most during the period, and increased, on average, by 3.7% among countries with available data for both years.

At the primary and lower secondary levels of education, most of the countries increased teachers' salaries or reduced the estimated class size, or combined both between 2008 and 2012. These changes resulted in an increase in the salary cost per student. However, the salary cost per student decreased in some countries during this period, most significantly (by 14% or more) in Hungary and Italy at both primary and lower secondary levels, and also in the Czech Republic at the primary level, and in Portugal at the lower secondary level. Some countries introduced reforms since 2005 that affected the salary cost of teachers per student. For instance, in Hungary, teaching time was increased at the secondary level in 2006, decreasing the number of teachers required at this level. That, in turn, decreased expenditure on teachers' salaries. Italy implemented reforms on class size to increase slightly the number of students per class. This resulted in a decrease in the salary cost of teachers per student (see Table B7.5 in *Education at a Glance 2012* [OECD, 2012]).

Analysis

Variation of the salary cost of teachers per student by level of education

Per-student expenditure reflects the structural and institutional factors that relate to the organisation of schools and curricula. Expenditure can be broken down into the compensation of teachers and other expenditure (defined as expenditure for all purposes other than teacher compensation). Teacher compensation usually constitutes the largest part of expenditure on education. As a result, the level of teacher compensation divided by the number of students (referred to here as “salary cost of teachers per student”) is the main proportion of expenditure per student.

Box B7.1. Relationship between salary cost of teachers per student and instruction time of students, teaching time of teachers, teachers’ salaries and class size

One way to analyse the factors that have an impact on expenditure per student and to measure the extent of their effects is to compare the differences between national figures and the OECD average. This analysis computes the differences in expenditure per student among countries and the OECD average, and then calculates the contribution of these different factors to the variation from the OECD average.

This exercise is based on a mathematical relationship between the different factors and follows the method presented in the Canadian publication *Education Statistics Bulletin* (2005) (see explanations in Annex 3). Educational expenditure is mathematically linked to factors related to a country’s school context (number of hours of instruction time for students, number of teaching hours for teachers, estimated class size) and one factor relating to teachers (statutory salary).

Expenditure is broken down into compensation of teachers and other expenditure (defined as all expenditure other than compensation of teachers). Compensation of teachers divided by the number of students, or “the salary cost of teachers per student” (CCS), is estimated through the following calculation:

$$CCS = SAL \times instT \times \frac{1}{teachT} \times \frac{1}{ClassSize} = \frac{SAL}{Ratiostud/teacher}$$

SAL: teachers’ salaries (estimated by statutory salary after 15 years of experience)

instT: instruction time of students (estimated as the annual intended instruction time, in hours, for students)

teachT: teaching time of teachers (estimated as the annual number of teaching hours for teachers)

ClassSize: a proxy for class size

Ratiostud/teacher: the ratio of students to teaching staff

With the exception of class size (which is not computed at the upper secondary level, as class size is difficult to define and compare because students at this level may attend several classes depending on the subject area), values for the different variables can be obtained from the indicators published in *Education at a Glance* (Chapter D). However, for the purpose of the analysis, an “estimated” class size or proxy class size is computed based on the ratio of students to teaching staff and the number of teaching hours and instruction hours (see Box D2.1). As a proxy, this estimated class size should be interpreted with caution.

Using this mathematical relationship and comparing a country’s values for the four factors to the OECD averages makes it possible to measure both the direct and indirect contribution of each of these four factors to the variation in salary cost per student between that country and the OECD average (for more details, see Annex 3). For example, in the case where only two factors interact, if a worker receives a 10% increase in the hourly wage and increases the number of hours of work by 20%, his/her earnings will increase by 32% as a result of the direct contribution of each of these variations (0.1 + 0.2) and the indirect contribution of these variations due to the combination of the two factors (0.1 * 0.2).

To account for differences in countries’ level of wealth when comparing salary costs per student, salary cost per student, as well as teachers’ salaries, can be divided by GDP per capita (on the assumption that GDP per capita is an estimate of countries’ level of wealth). This makes it possible to compare countries’ “relative” salary cost per student (see *Education at a Glance 2014* tables available on line).

The compensation of teachers is based on the instruction time of students, the teaching time of teachers, teachers' salaries and the number of teachers needed to teach students, which depends on estimated class size (Box B7.1). As a consequence, differences among countries in these four factors may explain differences in the level of expenditure. In the same way, a given level of expenditure may result from a different combination of these factors.

Salary costs of teachers per student show a common pattern across OECD countries: they usually rise sharply with the level of education taught. However, in some countries (particularly Finland, the Netherlands and Slovenia), they are lower at the upper secondary level than at the lower secondary level. Overall, among OECD countries with available data for each of these different levels in 2012, the average salary cost of teachers per student is USD 2 701 per primary student, USD 3 358 per lower secondary student and USD 3 359 per upper secondary student (Chart B7.1).

Disparities in salary cost of teachers among OECD countries

The variation in salary cost of teachers per student between levels of education is significant among countries. In 2012, there was a difference of less than USD 50 in Chile and Hungary among these three levels of education, but the difference was over USD 1 800 in Belgium (French Community), Finland and France, and exceeded USD 2 000 in Belgium (Flemish Community) and Slovenia (Table B7.1 and Chart B7.1).

This increase in the salary cost of teachers per student with the level of education taught is partly the result of increases in teachers' salaries and in the instruction time of students at higher educational levels. In 2012, the OECD average salary varies from USD 39 642 at the primary level to USD 41 382 at the lower secondary level and USD 43 949 at the upper secondary level. Meanwhile, the OECD average annual instruction time varies from 805 hours at the primary level, to 920 hours at the lower secondary level and 947 hours at the upper secondary level. The increase is also related to the fact that teaching time generally decreases as the level of education increases, implying that more teachers are necessary to teach a given number of pupils (the OECD average annual teaching time in 2012 decreases from 782 hours at the primary level, to 691 hours at the lower secondary level to 655 hours at the upper secondary level). However, larger classes at higher levels of education tend to reduce the salary cost per student (the OECD average estimated class size increases between primary, lower secondary and upper secondary levels from 15.7 students to 17.8 students to 19.6 students, respectively) (Tables B7.2a and B7.2b, and Table B7.2c, available on line).

Variations in salary costs of teachers per student between 2008 and 2012

The salary cost of teachers per student also varies over time in a given level of education. These changes are only analysed at the primary and lower secondary levels of education because trend data are not available at the upper secondary level. This analysis is also limited to countries with data for both 2008 and 2012 (27 and 25 countries, respectively, for the primary and lower secondary levels), as comparable data over a larger period (for 2000, 2005, 2008 and 2012) are available for fewer countries.

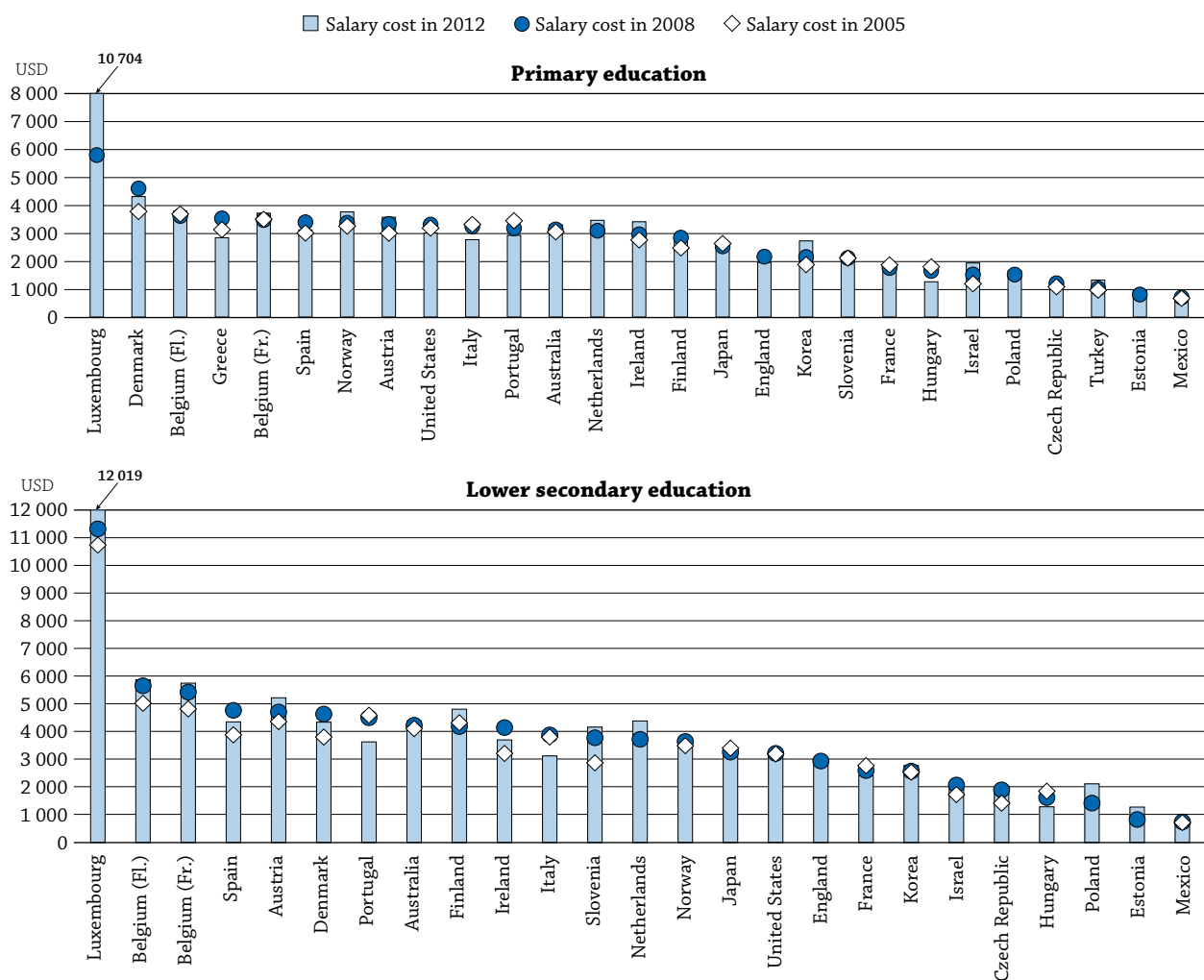
The salary cost of teachers per student increased at both the primary and lower secondary levels between 2008 and 2012, but to a different extent: by 7% at the primary level (from USD 2 454 to USD 2 633) and by 4% at the lower secondary level (from USD 3 217 to USD 3 355), on average across the countries with available data for both years (Chart B7.2).

In most countries, the salary cost of teachers per student at both these levels of education increased between 2008 and 2012. The increase reached 25% or more at the primary level in Israel, Korea and Turkey, and exceeded 45% in Luxembourg at the primary level and in Estonia and Poland at the lower secondary level (Chart B7.3).

However, the salary cost of teachers per student also fell between 2008 and 2012 in a significant number of countries, most notably in Hungary (by 23% at the primary level and 20% at the lower secondary level) and Italy (by 15% at the primary level and 20% at the lower secondary level). Similar decreases in the salary cost of teachers per student were also observed at the primary level in the Czech Republic (by 15%), and at the lower secondary level in Portugal (by 19%). There was an 8%-11% decrease at the primary level in England, Portugal, Spain and the United States, and a decrease of similar magnitude at the lower secondary level in Ireland and Spain (Chart B7.2).

Impact of teachers' salaries and class size on salary cost of teachers per student

Of the four factors that determine the level of the salary cost of teachers, two are largely responsible for the wide variations in this cost: teachers' salaries and class size. Between 2008 and 2012, among countries with available data for this period, average teachers' salaries (expressed in constant prices) increased by 3.0% at the primary level and by 1.5% at the lower secondary level, whereas estimated class size decreased, on average, by about 2.6% at the primary level and increased by 6.1% at the lower secondary level (Tables B7.2a and B7.2b).

Chart B7.2. Change in the salary cost (in USD) of teachers per student, by level of education (2005, 2008, 2012)

Countries are ranked in descending order of the salary cost of teachers per student in 2008.

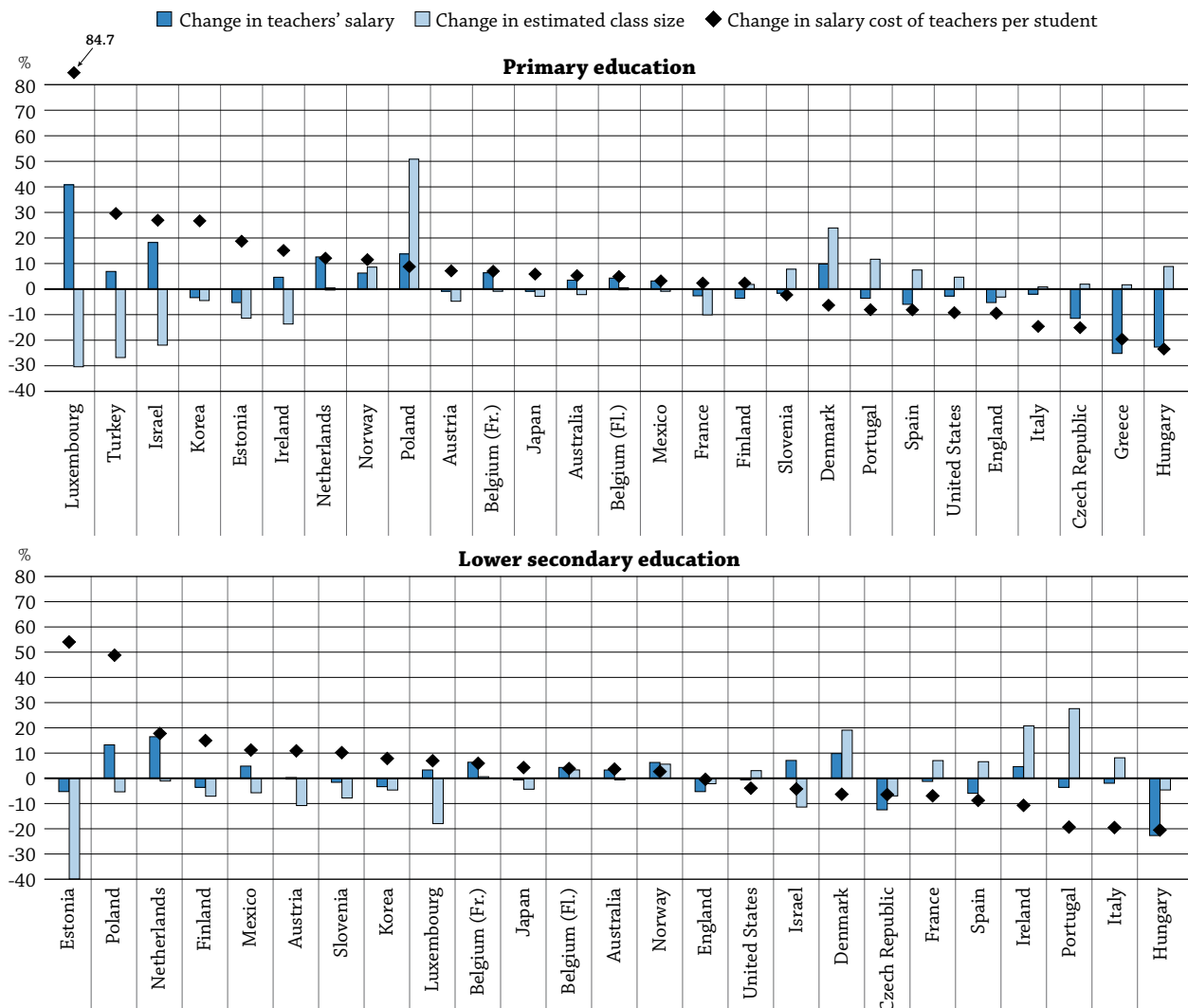
Source: OECD, Tables B7.3 and B7.4. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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Teachers' salaries increased in real terms, on average across OECD countries with comparable data for 2008 and 2012, but decreased in most countries during this period. At the primary level, this resulted from the large increase in teachers' salaries in Luxembourg (by 41%) which counterbalanced the decreases in other countries. At the lower secondary level, decreases and increases in a similar number of countries resulted in a small average increase. Teachers' salaries decreased in some countries, most notably in Greece and Hungary (by more than 22% at both primary and lower secondary levels), and this may explain most of the decrease in the salary cost of teachers per student in these countries (Chart B7.3).

By contrast, among countries with data for both 2008 and 2012, estimated class size tended to decrease in less than half of them at the primary level and in more than half of countries at the lower secondary level, leading to an increase in the salary cost of teachers. At the primary and lower secondary levels, the largest reductions were observed in countries that had relatively large estimated classes in 2008 (Israel and Turkey at the primary level, Estonia at the lower secondary level) and also in countries with below-average estimated class size in 2008 (Luxembourg at both primary and lower secondary levels). Nevertheless, estimated class size also increased significantly in some countries, contributing to a decrease in salary cost per student. This was the case most notably in Denmark (from 10.9 to 13.6 students) and Poland (from 8.1 to 12.2 students) at the primary level, and in Portugal at the lower secondary level (from 9.7 to 12.4 students).

Chart B7.3. Change in the salary cost of teachers per student, teachers' salaries and estimated class size in primary and lower secondary education (2008, 2012)
Change, in percentage, between 2008 and 2012



Countries are ranked in descending order of the change in the salary cost of teachers per student between 2008 and 2012.

Source: OECD. Tables B7.2a, B7.2b, B7.3 and B7.4. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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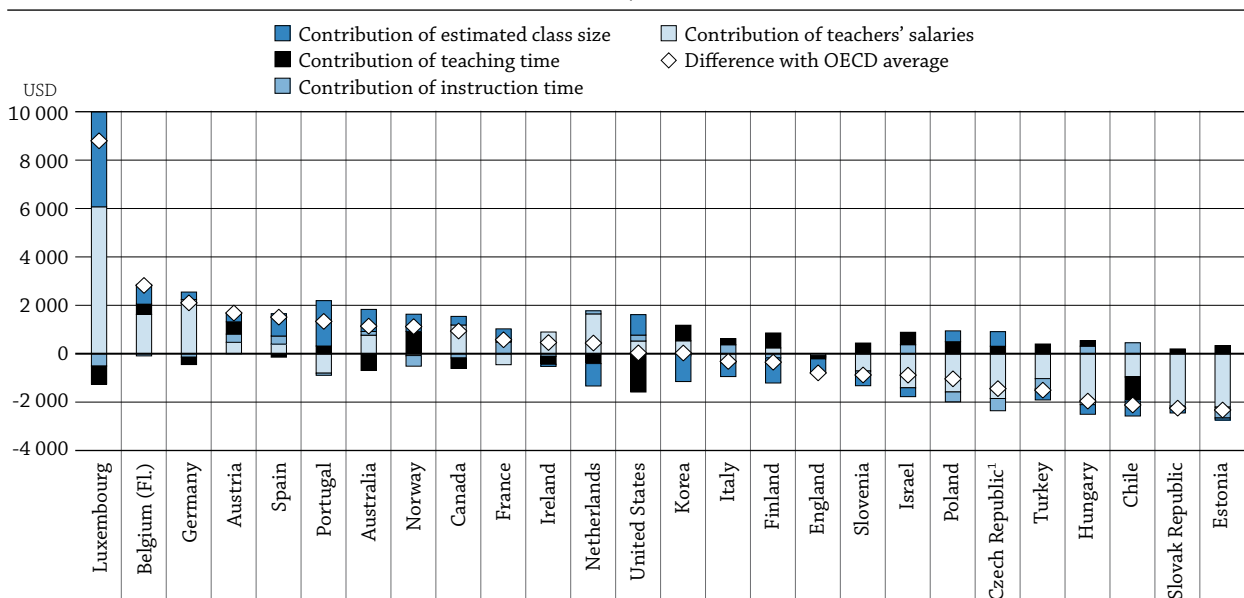
Changes in instruction time and teaching time, the two other factors influencing the salary cost of teachers, averaged from -2.5% to 3.7% at both primary and lower secondary levels (among countries with available data for both years) during the same period. This may reflect the political sensitivity of implementing reforms in these areas (see Table B7.5 in *Education at a Glance 2012*).

Nevertheless, in a small number of countries, instruction time and/or teaching time did change significantly. For example in Norway, Poland and Portugal, reforms were recently introduced to increase instruction time in reading and mathematics. Between 2008 and 2012, teaching time changed most significantly (by more than 100 hours) in Israel (increased from 731 hours to 838 hours at the primary level), Korea (decreased from 840 hours to 694 hours at the primary level) and Luxembourg (increased from 634 hours to 739 hours at the lower secondary level). Instruction time increased by more than 100 hours between 2008 and 2012 in Iceland and Poland at the primary and lower secondary levels and decreased by more than 100 hours in Israel at the lower secondary level. The fewer number of instruction hours for pupils in Italy (a reduction of nearly 100 hours between 2008 and 2012 at both the primary and lower secondary levels) is one of the main reasons for the drop in the salary cost of teachers per student in that country (Tables B7.2a and b).

Relationship between expenditure on education and policy choices

Higher levels of expenditure on education cannot automatically be equated with better performance by education systems. This is not surprising, as countries spending similar amounts on education do not necessarily have similar education policies and practices. For example, at the upper secondary level of education, Portugal and Spain had similar levels of salary cost of teachers per student in 2012 (USD 4 550 and USD 4 727, respectively), both higher than the OECD average. In Portugal, this was largely because estimated class size was smaller than average, whereas in Spain, it was because below-average estimated class size was combined with above-average teachers' salaries and above-average instruction time. Israel and Poland also had similar salary cost of teachers per student. While teachers' salaries are similar in both countries, the other three factors influence the salary cost of teachers in different ways in each country (Table B7.5 and Chart B7.4).

Chart B7.4. Contribution (in USD) of various factors to salary cost of teachers per student, in upper secondary education (2012)



Note: Contributions expressed in % of GDP per capita are also available on line.

1. Contribution of instruction time is calculated based on minimum instruction time.

Countries are ranked in descending order of the difference between the salary cost of teachers per student and the OECD average.

Source: OECD. Table B7.5. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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In addition, even though countries may make similar policy choices, those choices can result in different levels of salary cost of teachers per student. For example, in Canada, Ireland and the United States, the salary cost of teachers per student at the upper secondary level is the result of balancing two opposing effects: above-average teaching time reduces the salary cost of teachers per student relative to the OECD average, and relatively small classes and high teachers' salaries increase the salary cost of teachers per student relative to the OECD average. The salary cost of teachers per student resulting from this combination is above the OECD average in these three countries, but varies from less than USD 100 more in the United States to about USD 1 000 more in Canada (Table B7.5 and Chart B7.4).

Main factors driving the salary cost of teachers per student, by level of education

Comparing the salary cost of teachers per student to the OECD average and how the four factors contribute to this difference allows for an analysis of the extent of each factor's impact on the differences in salary cost of teachers per student. At each level of education, teachers' salaries are most often the main driver of the difference in the average salary cost of teachers per student. Among countries with available data in 2012, they are the main driver in 21 of 31 countries at the primary level, 15 of 30 countries at the lower secondary level and 14 of 26 countries at the upper secondary level. This is true both in countries with the highest and lowest levels of salary cost of teachers per student.

For example, at the upper secondary level, the above-average salaries of teachers are the main driver of the difference in the country with the highest level of salary cost (Luxembourg), as well as in the eight of the nine countries with the lowest levels of salary cost of teachers per student (the Czech Republic, Estonia, Hungary, Israel, Poland, the Slovak Republic, Slovenia and Turkey) (Chart B7.4).

Estimated class size is the second most influential driver of the difference at each level of education (for 6 countries at the primary level, 13 countries at the lower secondary level, and 7 countries at the upper secondary level). At the upper secondary level, below-average estimated class size is the main driver of the variations from the average salary cost of teachers per student in 2 of the 6 countries with the highest salary cost of teachers per student, namely Portugal and Spain (Box B7.2).


Box B7.2. Main drivers of salary cost of teachers per student, by level of education (2012)

	Primary education	Lower secondary education	Upper secondary education
Salary	21 countries AUS (+), BFL (+), BFR (+), CAN (+), CHL (-), CZE (-), DNK (+), EST (-), DEU (+), GRC (-), HUN (-), IRL (+), ISR (-), ITA (-), JPN (+), KOR (+), LUX (+), MEX (-), NLD (+), POL (-), SVK (-)	15 countries AUS (+), CAN (+), CHL (-), CZE (-), DNK (+), EST (-), DEU (+), HUN (-), IRL (+), ISR (-), ITA (-), LUX (+), NLD (+), POL (-), SVK (-)	14 countries BFL (+), CAN (+), CZE (-), EST (-), DEU (+), HUN (-), IRL (+), ISR (-), LUX (+), NLD (+), POL (-), SVK (-), SVN (-), TUR (-)
Instruction time	1 country FIN (-)	1 country ESP (+)	1 country FRA (+)
Teaching time	3 countries FRA (-), SVN (+), USA (-)	1 country USA (-)	4 countries AUT (+), CHL (-), NOR (+), USA (-)
Estimated class size	6 countries AUT (+), ENG (-), NOR (+), PRT (+), ESP (+), TUR (-)	13 countries AUT (+), BFL (+), BFR (+), ENG (-), FIN (+), FRA (-), JPN (-), KOR (-), MEX (-), NOR (+), PRT (+), SVN (+), TUR (-)	7 countries AUS (+), ENG (-), FIN (-), ITA (-), KOR (-), PRT (+), ESP (+)

Note: The positive or negative signs show whether the factor increases or decreases the salary cost of teacher per student.

Source: OECD. Tables B7.3, B7.4 and B7.5. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

Please refer to the Reader's Guide for the list of country codes used in this table.

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Main factors driving the salary cost of teachers per student, accounting for countries' wealth

However, the level of teachers' salaries and, in turn, the level of the salary cost of teachers per student, depend on a country's relative wealth. To control for differences in wealth among countries, the levels of teachers' salaries (and salary cost per student) relative to GDP per capita were analysed. Comparing the relative salary cost of teachers per student using this analysis affects the ranking of countries (Chart B7.4 continued, available on line). However, compared to the analysis in USD, the position of only a small number of countries changes significantly. At the upper secondary level, Luxembourg has the highest salary cost of teachers per student in USD, mainly as a result of the high level of salaries in USD, but not as a proportion of per capita GDP, even if it is still above the OECD average due to below-average estimated class size. As a result, teachers' salaries, as a percentage of per capita GDP, do not raise the salary cost of teachers per student (Tables B7.3 continued, B7.4 continued, B7.5 continued and Chart B7.4 continued, available on line).

Even after accounting for differences in countries' wealth, teachers' salaries, as a percentage of GDP per capita, and estimated class size are the main drivers of the variations from the average salary cost of teachers per student at each level of education (Box B7.2 continued, available on line).

Methodology

Data referring to the 2012 school year are based on the UOE data collection on education statistics, as well as on the Survey on Teachers and the Curriculum, which were both administered by the OECD in 2013. Data referring to the 2000 and 2008 school year are based on the UOE data collection on education statistics, and on the Survey on Teachers and the Curriculum, which were both administered by the OECD and published in the 2013 edition (for trend data on teaching time and salary of teachers) and 2002, 2007 and 2010 editions (ratio of student to teaching staff and instruction time) of *Education at a Glance*. The consistency of 2000, 2005, 2008 and 2012 data has been validated (for details see Annex 3 at www.oecd.org/edu/eag.htm).

Salary cost of teachers per student is calculated based on teachers' salaries, the number of hours of instruction for students, the number of hours of teaching for teachers and the estimated class size (a proxy of the class size; see Box D2.1). In most cases, the values for these variables are derived from *Education at a Glance 2013*, and refer to the school year 2011/12, 2007/08, 2004/05 and 1999/2000. Data for school year 1999/2000, 2004/05 and 2007/08 are derived from the 2002, 2007 and 2010 editions of *Education at a Glance*, respectively, when they are not available in the current edition. The data for 2000, 2005 and 2008 have been checked to ensure consistency with 2012 data. Teachers' salaries in national currencies are converted into equivalent USD by dividing the national currency figure by the purchasing power parity (PPP) index for private consumption, following the methodology used in Indicator D3 on teachers' salaries, which results in the salary cost per student expressed in equivalent USD. Further details on the analysis of these factors are available in Annex 3 at www.oecd.org/edu/eag.htm.

Note regarding data from Israel

The statistical data for Israel are supplied by and are under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Reference

OECD (2012), *Education at a Glance 2012: OECD Indicators*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/eag-2012-en>.

Tables of Indicator B7


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Table B7.1	Salary cost of teachers per student, by level of education (2012)
Table B7.2a	Factors used to compute the salary cost of teachers per student, in primary education (2000, 2005, 2008 and 2012)
Table B7.2b	Factors used to compute the salary cost of teachers per student, in lower secondary education (2000, 2005, 2008 and 2012)
WEB Table B7.2c	Factors used to compute the salary cost of teachers per student, in upper secondary education (2012)
Table B7.3	Contribution of various factors to salary cost of teachers per student in primary education (2000, 2005, 2008 and 2012)
WEB Table B7.3 (continued)	Contribution of various factors to salary cost of teachers per student in primary education (2012)
Table B7.4	Contribution of various factors to salary cost of teachers per student in lower secondary education (2000, 2005, 2008 and 2012)
WEB Table B7.4 (continued)	Contribution of various factors to salary cost of teachers per student in lower secondary education (2012)
Table B7.5	Contribution of various factors to salary cost of teachers per student in upper secondary education (2012)
WEB Table B7.5 (continued)	Contribution of various factors to salary cost of teachers per student in upper secondary education (2012)

Table B7.1. **Salary cost of teachers per student, by level of education (2012)**

In equivalent USD, converted using PPPs for private consumption, and in percentage of GDP per capita

B7

	Salary cost of teachers per student (in USD)			Salary cost of teachers per student (in percentage of GDP per capita)		
	Primary education	Lower secondary education	Upper secondary education	Primary education	Lower secondary education	Upper secondary education
	(1)	(2)	(3)	(4)	(5)	(6)
OECD						
Australia	3 301	4 355	4 355	7.7	10.1	10.1
Austria	3 572	5 185	4 897	8.4	12.1	11.5
Belgium (Fl.)	3 797	5 833	6 037	10.2	15.6	16.2
Belgium (Fr.)	3 716	5 708	m	10.0	15.3	m
Canada	3 696	3 696	4 152	9.1	9.1	10.2
Chile	1 117	1 102	1 093	5.6	5.5	5.5
Czech Republic	1 027	1 766	1 771	4.2	7.2	7.2
Denmark	4 310	4 310	m	11.2	11.2	m
England	1 959	2 907	2 421	5.7	8.4	7.0
Estonia	957	1 270	886	4.5	6.0	4.2
Finland	2 909	4 775	2 863	8.1	13.2	7.9
France	1 795	2 398	3 790	5.1	6.8	10.7
Germany	3 884	4 840	5 318	9.8	12.2	13.4
Greece	2 839	m	m	12.5	m	m
Hungary	1 263	1 279	1 255	6.2	6.3	6.2
Iceland	m	m	m	m	m	m
Ireland	3 410	3 676	3 676	9.1	9.8	9.8
Israel	1 935	1 974	2 327	6.6	6.7	7.9
Italy	2 769	3 102	2 895	8.9	10.0	9.3
Japan	2 680	3 377	m	8.3	10.4	m
Korea	2 725	2 757	3 243	9.8	9.9	11.6
Luxembourg	10 704	12 019	12 019	13.1	14.8	14.8
Mexico	724	822	m	4.9	5.6	m
Netherlands	3 463	4 354	3 656	8.4	10.6	8.9
New Zealand	m	m	m	m	m	m
Norway	3 763	3 719	4 335	6.3	6.2	7.3
Poland	1 653	2 101	2 175	7.7	9.8	10.2
Portugal	2 923	3 605	4 550	13.1	16.2	20.4
Scotland	m	m	m	m	m	m
Slovak Republic	797	1 044	964	3.5	4.5	4.2
Slovenia	2 066	4 133	2 334	8.2	16.3	9.2
Spain	3 118	4 321	4 727	10.8	15.0	16.4
Sweden	m	m	m	m	m	m
Switzerland	m	m	m	m	m	m
Turkey	1 325	1 376	1 706	8.4	8.8	10.9
United States	3 003	3 068	3 249	5.8	5.9	6.3
OECD average	2 575	3 129	3 212	7.7	9.2	9.4

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


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Table B7.2a. [1/2] **Factors used to compute the salary cost of teachers per student, in primary education (2000, 2005, 2008 and 2012)**

	Teachers' salary (annual, in USD 2012 constant prices)				Instruction time (for students, hours per year)				Teaching time (for teachers, hours per year)			
	2005	2008	2012	Variation 2008-2012 (%)	2005	2008	2012	Variation 2008-2012 (%)	2005	2008	2012	Variation 2008-2012 (%)
	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(12)	(13)	(14)	(15)
OECD												
Australia ¹	49 407	49 544	51 289	3.5	979	959	953	-0.6	888	873	871	-0.1
Austria ¹	42 404	42 993	42 994	0.0	812	735	750	2.0	774	779	779	0.0
Belgium (Fl.) ¹	47 136	45 664	47 635	4.3	835	840	831	-1.1	761	765	748	-2.2
Belgium (Fr.) ¹	44 715	43 816	46 616	6.4	930	930	930	0.0	722	724	721	-0.4
Canada	m	m	58 495	m	m	m	919	m	m	m	802	m
Chile	m	m	24 725	m	m	1 089	1 007	-7.5	1 128	1 101	1 103	0.2
Czech Republic ^{1, 2}	18 981	21 863	19 363	-11.4	774	627	597	-4.8	813	849	827	-2.6
Denmark ¹	44 963	46 551	51 122	9.8	763	701	754	7.5	640	648	659	1.7
England ¹	43 668	43 695	41 393	-5.3	900	893	861	-3.5	m	654	680	4.1
Estonia ¹	9 587	13 220	12 525	-5.3	910	595	650	9.2	630	630	619	-1.7
Finland ¹	39 317	40 907	39 445	-3.6	673	608	654	7.5	677	677	673	-0.5
France ¹	36 113	34 912	33 994	-2.6	894	926	864	-6.7	936	936	924	-1.3
Germany	m	m	62 195	m	777	635	702	10.6	808	805	804	-0.1
Greece ¹	34 627	35 573	26 617	-25.2	928	720	756	5.0	604	593	569	-3.9
Hungary ¹	19 090	17 486	13 520	-22.7	718	614	655	6.6	583	611	604	-1.1
Iceland	29 811	31 135	28 742	-7.7	792	720	857	19.0	671	671	m	m
Ireland ¹	49 451	52 696	55 148	4.7	941	915	869	-5.0	915	915	915	0.0
Israel ¹	20 576	24 873	29 413	18.3	990	996	956	-3.9	731	731	838	14.6
Italy ¹	35 157	34 252	33 570	-2.0	1 023	990	891	-10.0	739	735	752	2.4
Japan ¹	50 982	47 604	47 561	-0.1	774	709	754	6.3	578	709	731	3.2
Korea ¹	52 522	51 879	50 145	-3.3	703	612	632	3.3	883	840	694	-17.5
Luxembourg ¹	73 324	70 145	98 788	40.8	847	924	924	0.0	774	739	810	9.5
Mexico ¹	18 952	19 666	20 296	3.2	800	800	800	0.0	800	800	800	0.0
Netherlands ¹	m	48 720	54 865	12.6	1 000	940	940	0.0	930	930	930	0.0
New Zealand	41 198	42 312	43 050	1.7	985	985	m	m	m	945	m	m
Norway ¹	35 497	36 475	38 773	6.3	713	656	748	14.0	741	741	741	0.0
Poland ¹	14 793	15 963	18 160	13.8	m	486	703	44.6	m	632	633	0.2
Portugal ¹	37 224	35 980	34 694	-3.6	861	776	812	4.6	855	770	756	-1.8
Scotland	48 021	47 593	44 867	-5.7	a	a	a	m	893	855	855	0.0
Slovak Republic	m	m	13 365	m	m	662	698	5.4	m	m	819	m
Slovenia ¹	31 673	33 345	32 819	-1.6	721	621	664	7.0	627	627	627	0.0
Spain ¹	43 035	44 513	41 862	-6.0	794	833	875	5.0	880	880	880	0.0
Sweden	34 533	m	35 115	m	741	741	741	0.0	m	m	m	m
Switzerland	60 706	59 196	61 279	3.5	m	713	m	m	m	m	m	m
Turkey ¹	24 834	24 951	26 678	6.9	864	864	864	0.0	639	639	720	12.7
United States ¹	47 441	47 290	45 998	-2.7	952	960	967	0.7	1 080	1 097	1 131	3.1
OECD average	38 056	38 865	39 642	0.9	846	787	805	3.6	783	778	782	0.6
Average for 27 countries with all data available for 2008 and 2012		37 947	39 085	3.0		786	802	2.0		760	764	0.5

Notes: Reference year 2000 (columns 1, 6, 11, 16 and 21) is available for consultation on line (see *StatLink* below). Data in this table come either from Chapter D (for 2000, 2005, 2008 and 2012 data relating to salaries of teachers and teaching time, 2012 data on ratio of student to teaching staff) or from 2002, 2007 or 2010 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2012 instruction time refer to 2011 data from the 2013 edition of *Education at a Glance* (for the United States, data refer to 2012 and have been revised for previous years). Some 2000 data have been revised to ensure consistency with 2012 data.

1. Countries with all data available for both 2008 and 2012.

2. Current instruction time for 2000 and 2005, minimum instruction time for 2012.

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888933117991>

Table B7.2a. [2/2] **Factors used to compute the salary cost of teachers per student, in primary education (2000, 2005, 2008 and 2012)**

B7

OECD		Ratio of students to teaching staff (number of students per teacher)				Estimated class size (number of students per classroom)			
		2005	2008	2012	Variation 2008-2012 (%)	2005	2008	2012	Variation 2008-2012 (%)
		(17)	(18)	(19)	(20)	(22) = (17) [*] (7) / (12)	(23) = (18) [*] (8) / (13)	(24) = (19) [*] (9) / (14)	(25)
Australia ¹	16.2	15.8	15.5	-1.7	17.9	17.4	17.0	-2.2	
Austria ¹	14.1	12.9	12.0	-6.7	14.8	12.2	11.6	-4.8	
Belgium (Fl.) ¹	12.8	12.6	12.5	-0.6	14.0	13.9	13.9	0.5	
Belgium (Fr.) ¹	12.8	12.6	12.5	-0.6	16.5	16.2	16.2	-0.2	
Canada	m	16.3	15.8	-3.1	m	m	18.1	m	
Chile	25.9	24.1	22.1	-8.3	m	23.9	20.2	-15.3	
Czech Republic ^{1, 2}	17.5	18.1	18.9	4.3	16.7	13.3	13.6	1.9	
Denmark ¹	11.9	10.1	11.9	17.2	14.2	10.9	13.6	23.9	
England ¹	14.9	20.2	21.1	4.6	m	27.6	26.7	-3.1	
Estonia ¹	m	16.4	13.1	-20.2	m	15.5	13.7	-11.4	
Finland ¹	15.9	14.4	13.6	-5.8	15.8	12.9	13.2	1.8	
France ¹	19.4	19.9	18.9	-4.9	18.5	19.7	17.7	-10.1	
Germany	18.8	18.0	16.0	-10.8	18.1	14.2	14.0	-1.4	
Greece ¹	11.1	10.1	9.4	-6.9	17.0	12.2	12.4	1.7	
Hungary ¹	10.6	10.6	10.7	1.0	13.1	10.7	11.6	8.9	
Iceland	11.3	10.0	10.2	2.7	13.4	10.7	m	m	
Ireland ¹	17.9	17.8	16.2	-9.1	18.4	17.8	15.4	-13.7	
Israel ¹	17.3	16.3	15.2	-6.9	23.4	22.2	17.4	-21.9	
Italy ¹	10.6	10.6	12.1	14.7	14.7	14.2	14.4	0.9	
Japan ¹	19.4	18.8	17.7	-5.6	25.9	18.8	18.3	-2.8	
Korea ¹	28.0	24.1	18.4	-23.7	22.3	17.6	16.8	-4.5	
Luxembourg ¹	m	12.1	9.2	-23.8	m	15.1	10.5	-30.4	
Mexico ¹	28.3	28.0	28.0	0.0	28.3	28.0	28.0	0.0	
Netherlands ¹	15.9	15.8	15.8	0.5	17.1	15.9	16.0	0.5	
New Zealand	18.1	17.1	16.4	-4.2	m	17.8	m	m	
Norway ¹	10.9	10.8	10.3	-4.7	10.5	9.6	10.4	8.6	
Poland ¹	11.7	10.5	11.0	4.6	m	8.1	12.2	50.9	
Portugal ¹	10.8	11.3	11.9	4.9	10.9	11.4	12.7	11.7	
Scotland	14.9	20.2	21.1	4.6	m	m	m	m	
Slovak Republic	18.9	18.6	16.8	-9.8	m	m	14.3	m	
Slovenia ¹	15.0	15.8	15.9	0.7	17.3	15.6	16.8	7.8	
Spain ¹	14.3	13.1	13.4	2.3	12.9	12.4	13.3	7.5	
Sweden	12.2	12.2	11.8	-3.2	m	m	m	m	
Switzerland	14.6	15.4	m	m	m	m	m	m	
Turkey ¹	25.8	24.4	20.1	-17.5	34.9	33.0	24.2	-26.8	
United States ¹	14.9	14.3	15.3	7.1	13.1	12.5	13.1	4.7	
OECD average	16.1	15.8	15.2	-3.1	17.6	16.2	15.7	-0.6	
Average for 27 countries with all data available for 2008 and 2012		15.5	15.5	0.5	19.8	16.0	15.6	-2.6	

Notes: Reference year 2000 (columns 1, 6, 11, 16 and 21) is available for consultation on line (see *StatLink* below). Data in this table come either from Chapter D (for 2000, 2005, 2008 and 2012 data relating to salaries of teachers and teaching time, 2012 data on ratio of student to teaching staff) or from 2002, 2007 or 2010 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2012 instruction time refer to 2011 data from the 2013 edition of *Education at a Glance* (for the United States, data refer to 2012 and have been revised for previous years). Some 2000 data have been revised to ensure consistency with 2012 data.

1. Countries with all data available for both 2008 and 2012.

2. Current instruction time for 2000 and 2005, minimum instruction time for 2012.

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888933117991>

Table B7.2b. [1/2] **Factors used to compute the salary cost of teachers per student, in lower secondary education (2000, 2005, 2008 and 2012)**

	Teachers' salary (annual, in USD 2012 constant prices)				Instruction time (for students, hours per year)				Teaching time (for teachers, hours per year)			
	2005	2008	2012	Variation 2008-2012 (%)	2005	2008	2012	Variation 2008-2012 (%)	2005	2008	2012	Variation 2008-2012 (%)
	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(12)	(13)	(14)	(15)
OECD												
Australia ¹	49 521	50 416	52 082	3.3	1 014	1 011	1 009	-0.3	810	812	809	-0.4
Austria ¹	45 935	46 484	46 625	0.3	958	958	945	-1.4	607	607	607	0.0
Belgium (Fl.) ¹	47 136	45 664	47 635	4.3	960	965	955	-1.1	690	679	652	-3.9
Belgium (Fr.) ¹	45 215	43 816	46 616	6.4	1 020	1 020	1 020	0.0	724	662	661	-0.2
Canada	m	m	58 495	m	m	m	923	m	m	m	747	m
Chile	m	m	24 725	m	m	1 089	1 083	-0.5	1 128	1 101	1 103	0.2
Czech Republic ^{1, 2}	18 981	22 299	19 515	-12.5	902	876	848	-3.1	647	637	620	-2.6
Denmark ¹	44 963	46 551	51 122	9.8	880	900	930	3.3	640	648	659	1.7
England ¹	43 668	43 695	41 393	-5.3	933	925	912	-1.4	m	722	692	-4.2
Estonia ¹	9 587	13 220	12 525	-5.3	1 073	802	770	-4.0	630	630	619	-1.7
Finland ¹	42 799	44 180	42 601	-3.6	815	829	913	10.2	592	592	589	-0.5
France ¹	39 002	37 524	37 065	-1.2	1 053	1 072	1 081	0.8	648	648	648	0.0
Germany	m	m	67 736	m	872	887	890	0.3	758	756	755	-0.1
Greece	34 627	35 573	26 617	-25.2	998	821	796	-3.1	434	429	415	-3.2
Hungary ¹	19 090	17 486	13 520	-22.7	921	885	859	-3.0	555	611	604	-1.1
Iceland	29 811	31 135	28 742	-7.7	872	872	987	13.1	671	671	m	m
Ireland ¹	49 451	52 696	55 148	4.7	907	907	935	3.1	735	735	735	0.0
Israel ¹	22 965	25 129	26 912	7.1	971	1 139	981	-13.9	579	579	629	8.7
Italy ¹	38 295	37 306	36 577	-2.0	1 082	1 089	990	-9.1	605	601	616	2.4
Japan ¹	50 982	47 604	47 561	-0.1	869	868	866	-0.2	505	603	602	-0.1
Korea ¹	52 395	51 760	50 040	-3.3	867	867	850	-2.0	621	616	568	-7.8
Luxembourg ¹	95 884	102 386	105 780	3.3	782	908	900	-0.9	642	634	739	16.7
Mexico ¹	24 104	25 016	26 229	4.8	1 167	1 167	1 167	0.0	1 047	1 047	1 047	0.0
Netherlands ¹	m	58 421	68 064	16.5	1 067	1 000	1 000	0.0	750	750	750	0.0
New Zealand	41 198	42 312	44 710	5.7	962	985	m	m	m	853	m	m
Norway ¹	35 497	36 475	38 773	6.3	827	826	855	3.5	656	654	663	1.5
Poland ¹	17 080	18 277	20 700	13.3	m	644	800	24.1	m	562	561	-0.2
Portugal ¹	37 224	35 980	34 694	-3.6	905	755	792	4.9	564	627	616	-1.8
Scotland	48 021	47 593	44 867	-5.7	a	a	a	a	893	855	855	0.0
Slovak Republic	m	m	13 365	m	m	883	832	-5.8	m	m	635	m
Slovenia ¹	31 673	33 345	32 819	-1.6	791	791	817	3.2	627	627	627	0.0
Spain ¹	48 298	48 671	45 783	-5.9	956	1 015	1 050	3.4	713	713	713	0.0
Sweden	35 411	m	36 247	m	741	741	741	0.0	m	m	m	m
Switzerland	69 129	67 669	69 816	3.2	m	912	m	m	m	m	m	m
Turkey	a	a	27 607	m	a	a	864	m	a	a	504	m
United States ¹	47 856	47 105	47 046	-0.1	996	1 003	1 011	0.8	1 080	1 068	1 085	1.7
OECD average	40 527	41 860	41 382	-0.6	937	922	920	0.7	698	701	691	0.2
Average for 25 countries with all data available for 2008 and 2012		41 260	41 873	1.5		929	930	0.1		682	708	3.7

Notes: Reference year 2000 (columns 1, 6, 11, 16 and 21) is available for consultation on line (see *StatLink* below). Data in this table come either from Chapter D (for 2000, 2005, 2008 and 2012 data relating to salaries of teachers and teaching time, 2012 data on ratio of student to teaching staff) or from 2002, 2007 or 2010 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2012 instruction time refer to 2011 data from the 2013 edition of *Education at a Glance* (for the United States, data refer to 2012 and have been revised for previous years). Some 2000 data have been revised to ensure consistency with 2012 data.

1. Countries with all data available for both 2008 and 2012.

2. Current instruction time for 2000 and 2005, minimum instruction time for 2012.

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888933118010>

Table B7.2b. [2/2] **Factors used to compute the salary cost of teachers per student, in lower secondary education (2000, 2005, 2008 and 2012)**

B7

	Ratio of students to teaching staff (number of students per teacher)				Estimated class size (number of students per classroom)			
	2005	2008	2012	Variation 2008-2012 (%)	2005	2008	2012	Variation 2008-2012 (%)
	(17)	(18)	(19)	(20)	(22) = (17)*(7) / (12)	(23) = (18)*(8) / (13)	(24) = (19)*(9) / (14)	(25)
OECD								
Australia ¹	12.1	12.0	12.0	-0.3	15.2	15.0	14.9	-0.2
Austria ¹	10.6	9.9	9.0	-9.5	16.8	15.7	14.0	-10.8
Belgium (Fl.) ¹	9.4	8.1	8.2	0.4	13.1	11.6	12.0	3.3
Belgium (Fr.) ¹	9.4	8.1	8.2	0.4	13.3	12.5	12.6	0.6
Canada	m	16.3	15.8	-3.1	m	m	19.6	m
Chile	25.9	24.1	22.4	-7.0	m	23.9	22.0	-7.6
Czech Republic ^{1, 2}	13.5	11.8	11.1	-6.5	18.8	16.2	15.1	-7.0
Denmark ¹	11.9	10.1	11.9	17.2	16.4	14.1	16.7	19.1
England ¹	15.1	15.0	14.2	-4.9	m	19.2	18.8	-2.1
Estonia ¹	m	16.0	9.9	-38.5	m	20.4	12.3	-39.9
Finland ¹	10.0	10.6	8.9	-16.1	13.7	14.9	13.8	-7.1
France ¹	14.2	14.6	15.5	6.1	23.0	24.1	25.8	7.0
Germany	15.5	15.0	14.0	-6.9	17.9	17.6	16.5	-6.4
Greece	7.9	7.7	m	m	18.1	14.7	m	m
Hungary ¹	10.4	10.9	10.6	-2.8	17.2	15.8	15.0	-4.6
Iceland	11.3	10.0	10.6	6.3	14.7	13.0	m	m
Ireland ¹	15.5	12.8	15.0	17.2	19.1	15.8	19.1	20.8
Israel ¹	13.4	12.2	13.6	11.8	22.4	24.0	21.3	-11.4
Italy ¹	10.1	9.7	11.8	21.8	18.1	17.5	19.0	8.1
Japan ¹	15.1	14.7	14.1	-4.2	26.0	21.2	20.2	-4.3
Korea ¹	20.8	20.2	18.1	-10.4	29.0	28.5	27.2	-4.6
Luxembourg ¹	9.0	9.1	8.8	-3.4	11.0	13.1	10.7	-18.0
Mexico ¹	33.7	33.9	31.9	-5.7	37.6	37.7	35.6	-5.7
Netherlands ¹	16.2	15.8	15.6	-1.1	23.1	21.1	20.8	-1.1
New Zealand	16.8	16.2	16.4	1.3	m	18.7	m	m
Norway ¹	10.2	10.1	10.4	3.5	12.9	12.7	13.4	5.6
Poland ¹	12.7	12.9	9.9	-23.9	m	14.8	14.1	-5.4
Portugal ¹	8.2	8.1	9.6	19.5	13.1	9.7	12.4	27.6
Scotland	15.1	15.0	14.2	-4.9	m	m	m	m
Slovak Republic	14.1	14.5	12.8	-11.5	m	m	16.8	m
Slovenia ¹	11.1	8.9	7.9	-10.7	14.0	11.2	10.3	-7.8
Spain ¹	12.5	10.3	10.6	3.1	16.8	14.6	15.6	6.6
Sweden	12.0	11.4	11.3	-1.3	m	m	m	m
Switzerland	11.7	12.1	m	m	m	m	m	m
Turkey	a	a	20.1	m	a	a	34.4	m
United States ¹	15.1	14.8	15.3	3.9	13.9	13.9	14.3	3.0
OECD average	13.7	13.2	13.2	-1.8	18.2	17.4	17.8	-1.6
Average for 25 countries with all data available for 2008 and 2012		12.8	12.5	-2.7		16.0	17.0	6.1

Notes: Reference year 2000 (columns 1, 6, 11, 16 and 21) is available for consultation on line (see *StatLink* below). Data in this table come either from Chapter D (for 2000, 2005, 2008 and 2012 data relating to salaries of teachers and teaching time, 2012 data on ratio of student to teaching staff) or from 2002, 2007 or 2010 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2012 instruction time refer to 2011 data from the 2013 edition of *Education at a Glance* (for the United States, data refer to 2012 and have been revised for previous years). Some 2000 data have been revised to ensure consistency with 2012 data.

1. Countries with all data available for both 2008 and 2012.

2. Current instruction time for 2000 and 2005, minimum instruction time for 2012.

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

Please refer to the *Reader's Guide* for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888933118010>

Table B7.3. **Contribution of various factors to salary cost of teachers per student in primary education (2000, 2005, 2008 and 2012)**

In equivalent USD, converted using PPPs for private consumption

	Salary cost of teachers per student			Difference (in USD) from the 2012 OECD average of USD 2 575	Contribution of the underlying factors to the difference from the OECD average				
	2005 (2)	2008 (3)	2012 (4)		2012 (5) = (6) + (7) + (8) + (9)	Effect (in USD) of teachers' salary below/above the 2012 OECD average of USD 39 163	Effect (in USD) of instruction time (for students) below/above the 2012 OECD average of 806 hours	Effect (in USD) of teaching time (for teachers) below/above the 2012 OECD average of 779 hours	Effect (in USD) of estimated class size below/above the 2012 OECD average of 15.7 students per class
						2012 (6)	2012 (7)	2012 (8)	2012 (9)
OECD									
Australia	3 047	3 135	3 301	726	792	495	- 330	- 231	
Austria	2 999	3 334	3 572	998	286	- 221	0	932	
Belgium (Fl.)	3 687	3 619	3 797	1 223	615	96	130	381	
Belgium (Fr.)	3 498	3 472	3 716	1 141	542	446	242	- 89	
Canada	m	m	3 696	1 122	1 250	412	- 90	- 450	
Chile	m	m	1 117	-1 457	- 807	410	- 614	- 446	
Czech Republic	1 083	1 209	1 027	-1 548	-1 183	- 520	- 105	260	
Denmark	3 777	4 601	4 310	1 736	897	- 227	567	499	
England	m	2 162	1 959	- 616	128	154	315	-1 213	
Estonia	m	806	957	-1 617	-1 908	- 387	428	250	
Finland	2 473	2 842	2 909	334	20	- 576	404	487	
France	1 866	1 753	1 795	- 780	- 306	152	- 368	- 257	
Germany	m	m	3 884	1 309	1 480	- 452	- 102	384	
Greece	3 129	3 530	2 839	264	-1 075	- 177	869	647	
Hungary	1 799	1 650	1 263	-1 312	-2 054	- 421	530	633	
Iceland	2 634	3 122	m	m	m	m	m	m	
Ireland	2 759	2 962	3 410	836	1 022	228	- 484	71	
Israel	1 192	1 524	1 935	- 640	- 644	389	- 163	- 222	
Italy	3 316	3 242	2 769	195	- 413	269	95	244	
Japan	2 632	2 531	2 680	105	513	- 177	168	- 399	
Korea	1 875	2 150	2 725	150	662	- 650	313	- 174	
Luxembourg	m	5 795	10 704	8 130	5 161	834	- 236	2 371	
Mexico	669	702	724	-1 850	- 954	- 11	- 40	- 845	
Netherlands	m	3 089	3 463	888	1 016	466	- 539	- 55	
New Zealand	m	2 473	m	m	m	m	m	m	
Norway	3 253	3 374	3 763	1 189	- 32	- 238	160	1 299	
Poland	m	1 520	1 653	- 921	-1 649	- 301	463	566	
Portugal	3 448	3 179	2 923	348	- 335	21	84	578	
Scotland	m	m	m	m	m	m	m	m	
Slovak Republic	m	m	797	-1 778	-1 620	- 235	- 82	159	
Slovenia	2 110	2 114	2 066	- 509	- 411	- 449	510	- 158	
Spain	3 006	3 394	3 118	544	190	235	- 347	466	
Sweden	m	m	m	m	m	m	m	m	
Switzerland	m	m	m	m	m	m	m	m	
Turkey	962	1 022	1 325	-1 249	- 727	135	154	- 811	
United States	3 183	3 308	3 003	429	455	516	- 1 061	518	
OECD average for countries with available data for both 2008 and 2012	~	2 454	2 633	~	~	~	~	~	

Note: Reference year 2000 (column 1) is available for consultation on line (see StatLink below).

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888933118029>

Table B7.4. **Contribution of various factors to salary cost of teachers per student in lower secondary education (2000, 2005, 2008 and 2012)**

In equivalent USD, converted using PPPs for private consumption

	Salary cost of teacher per student			Difference (in USD) from the 2012 OECD average of USD 3 129	Contribution of the underlying factors to the difference from the OECD average			
					Effect (in USD) of teachers' salary below/above the 2012 OECD average of USD 41 382	Effect (in USD) of instruction time (for students) below/above the 2012 OECD average of 920 hours	Effect (in USD) of teaching time (for teachers) below/above the 2012 OECD average of 691 hours	Effect (in USD) of estimated class size below/above the 2012 OECD average of 17.6 students per class
	2005	2008	2012	2012	2012	2012	2012	2012
	(2)	(3)	(4)	(5) = (6) + (7) + (8) + (9)	(6)	(7)	(8)	(9)
OECD								
Australia	4 080	4 201	4 355	1 226	855	343	- 589	616
Austria	4 330	4 676	5 185	2 056	487	108	533	928
Belgium (Fl.)	4 988	5 615	5 833	2 704	615	161	255	1 672
Belgium (Fr.)	4 785	5 388	5 708	2 579	514	444	195	1 427
Canada	m	m	3 696	567	1 186	11	- 265	- 365
Chile	m	m	1 102	-2 028	-1 002	335	- 913	- 447
Czech Republic	1 409	1 887	1 766	-1 363	-1 817	- 203	273	385
Denmark	3 777	4 601	4 310	1 181	778	39	178	187
England	m	2 919	2 907	- 222	1	- 27	- 1	- 194
Estonia	m	824	1 270	-1 859	-2 573	- 412	260	866
Finland	4 289	4 153	4 775	1 646	114	- 30	625	937
France	2 752	2 577	2 398	- 731	- 307	451	181	-1 056
Germany	m	m	4 840	1 711	1 940	- 136	- 355	262
Greece	4 396	4 639	m	m	m	m	m	m
Hungary	1 839	1 609	1 279	-1 850	-2 371	- 157	313	366
Iceland	2 634	3 122	m	m	m	m	m	m
Ireland	3 190	4 117	3 676	547	979	55	- 208	- 279
Israel	1 717	2 061	1 974	-1 155	-1 082	163	242	- 478
Italy	3 776	3 854	3 102	- 27	- 386	228	363	- 232
Japan	3 381	3 238	3 377	248	454	- 199	450	- 458
Korea	2 519	2 556	2 757	- 372	572	- 239	592	-1 297
Luxembourg	10 654	11 235	12 019	8 890	6 136	- 162	- 486	3 401
Mexico	714	739	822	-2 308	- 807	452	- 737	-1 214
Netherlands	m	3 698	4 354	1 225	1 864	315	- 310	- 644
New Zealand	m	2 619	m	m	m	m	m	m
Norway	3 468	3 621	3 719	590	- 224	- 252	144	922
Poland	m	1 412	2 101	-1 028	-1 836	- 380	572	616
Portugal	4 559	4 468	3 605	475	- 603	- 514	394	1 199
Scotland	m	m	m	m	m	m	m	m
Slovak Republic	m	m	1 044	-2 085	-2 157	- 210	181	101
Slovenia	2 853	3 751	4 133	1 004	- 866	- 444	363	1 952
Spain	3 857	4 735	4 321	1 192	374	487	- 113	445
Sweden	m	m	m	m	m	m	m	m
Switzerland	m	m	m	m	m	m	m	m
Turkey	a	a	1 376	a	a	a	a	a
United States	3 172	3 193	3 068	- 61	407	298	-1 429	663
OECD average for countries with available data for both 2008 and 2012		3 217	3 355	~	~	~	~	~

Note: Reference year 2000 (column 1) is available for consultation on line (see StatLink below).

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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Table B7.5. **Contribution of various factors to salary cost of teachers per student in upper secondary education (2012)**

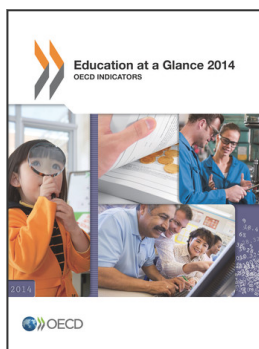
In equivalent USD, converted using PPPs for private consumption

OECD	Salary cost of teacher per student	Difference from the OECD average of USD 3 212	Contribution of the underlying factors to the difference from the OECD average			
			Effect (in USD) of teachers' salary below/above the OECD average of USD 42 486	Effect (in USD) of instruction time (for students) below/above the OECD average of 964 hours	Effect (in USD) of teaching time (for teachers) below/above the OECD average of 668 hours	Effect (in USD) of estimated class size below/above the OECD average of 19.1 students per class
			(1)	(2) = (3) + (4) + (5) + (6)	(3)	(4)
Australia	4 355	1 143	769	152	- 692	913
Austria	4 897	1 685	474	340	507	363
Belgium (Fl.)	6 037	2 826	1 631	- 46	421	820
Belgium (Fr.)	m	m	m	m	m	m
Canada	4 152	941	1 190	- 174	- 432	356
Chile	1 093	-2 119	- 959	455	- 993	- 622
Czech Republic	1 771	-1 441	-1 850	- 506	311	604
Denmark	m	m	m	m	m	m
England	2 421	- 790	- 73	- 42	- 97	- 579
Estonia	886	-2 325	-2 206	- 449	338	- 9
Finland	2 863	- 349	244	- 167	617	-1 042
France	3 790	579	- 452	486	108	436
Germany	5 318	2 106	2 245	- 142	- 305	307
Greece	m	m	m	m	m	m
Hungary	1 255	-1 957	-2 104	314	231	- 399
Iceland	m	m	m	m	m	m
Ireland	3 676	464	900	- 106	- 328	- 2
Israel	2 327	- 885	-1 406	376	513	- 368
Italy	2 895	- 317	- 374	373	252	- 569
Japan	m	m	m	m	m	m
Korea	3 243	32	536	- 3	644	-1 145
Luxembourg	12 019	8 807	6 078	- 509	- 745	3 983
Mexico	m	m	m	m	m	m
Netherlands	3 656	444	1 649	128	- 406	- 927
New Zealand	m	m	m	m	m	m
Norway	4 335	1 123	- 75	- 438	925	712
Poland	2 175	-1 036	-1 579	- 405	500	448
Portugal	4 550	1 338	- 801	- 57	320	1 877
Scotland	m	m	m	m	m	m
Slovak Republic	964	-2 248	-2 154	- 52	201	- 243
Slovenia	2 334	- 877	- 712	- 168	444	- 441
Spain	4 727	1 516	399	335	- 140	922
Sweden	m	m	m	m	m	m
Switzerland	m	m	m	m	m	m
Turkey	1 706	-1 506	-1 027	- 421	404	- 462
United States	3 249	37	528	244	-1 582	846

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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