

Figure A.2

| <b>INTERNATIONAL LABOUR COST COMPARISON</b> |                 |  |                 |                                    |              |  |                 |          |
|---|-----------------|--|-----------------|------------------------------------|--------------|--|-----------------|----------|
| <b>Salaries &amp; Wages</b>                 |                 |  | <b>Benefits</b> |                                    |              | <b>Total Labour Costs</b>              |                 |          |
| <b>Average per Operation US\$ '000</b>      | <b>Rank</b>     | <b>Statutory Benefits % of Payroll</b> | <b>Rank</b>     | <b>Other Benefits % of Payroll</b> | <b>Rank</b>  | <b>Average per Operation US\$ '000</b> | <b>Rank</b>     |          |
| <b>North America</b>                        |                 |  |                 |                                    |              |  |                 |          |
| <b>LETHBRIDGE</b>                           | <b>\$ 4,802</b> | <b>4</b>                               | <b>4.2%</b>     | <b>1</b>                           | <b>19.2%</b> | <b>6</b>                               | <b>\$ 6,266</b> | <b>1</b> |
| Canada                                      | 4,913           | 5                                      | 7.5%            | 5                                  | 18.8%        | 5                                      | 6,668           | 2        |
| United States                               | 5,109           | 6                                      | 6.4%            | 2                                  | 26.2%        | 10                                     | 7,579           | 8        |
| <b>Europe</b>                               |                 |  |                 |                                    |              |  |                 |          |
| France                                      | 4,289           | 1                                      | 27.2%           | 10                                 | 12.6%        | 1                                      | 7,127           | 6        |
| Germany                                     | 5,951           | 9                                      | 12.2%           | 8                                  | 15.6%        | 2                                      | 8,235           | 9        |
| Italy                                       | 4,714           | 3                                      | 14.1%           | 9                                  | 19.3%        | 7                                      | 7,086           | 5        |
| Netherlands                                 | 5,146           | 8                                      | 9.2%            | 6                                  | 19.9%        | 8                                      | 7,264           | 7        |
| United Kingdom                              | 4,658           | 2                                      | 6.7%            | 3                                  | 23.5%        | 9                                      | 6,669           | 3        |
| <b>Asia Pacific</b>                         |                 |  |                 |                                    |              |  |                 |          |
| Australia                                   | 5,118           | 7                                      | 9.5%            | 7                                  | 16.7%        | 3                                      | 6,938           | 4        |
| Japan                                       | 6,341           | 10                                     | 7.2%            | 4                                  | 18.5%        | 4                                      | 8,529           | 10       |

Source:

KPMG. Competitive Alternatives: KPMG's Guide to International Business Location 2010 Edition. 2010

Notes:

- <sup>1</sup> This study uses 42 generic job positions, based on common levels of skill and responsibility to estimate annual labour costs for each facility.
- <sup>2</sup> Results are based on Individual job descriptions, typical salary and wage levels have been collected for each position in each centre studied.
- <sup>3</sup> Statutory and employer-sponsored benefits have been calculated individually according to the average pay for each job.
- <sup>4</sup> Average for 17 operations included in the overall results.