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Papers**

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**SOME COST COMPARISONS BETWEEN
NORTHERN IRELAND AND REPUBLIC OF IRELAND
BASED ON ACTUAL ACCOUNTS OF FIRM (FOOD INDUSTRY)**

	N. IRELAND £STG	R.O.I. EPUNT
A. LABOUR COSTS		
Skilled Employee	3.90	5.25
Semi-Skilled Employee	3.70	5.15
Unskilled	3.60	4.75
SHIFT RATES (Approx)	+23%	+25%
B. SOCIAL INSURANCE		
Employer (% Payroll)	7%	12.2%
C. PENSION CONTRIBUTIONS		
Waged Employees	6%	7-9 1/4%
D. CLERICAL		
	9000	12,000
E. PRODUCTION/ MAINTENANCE MANAGER		
	23,000	26,000
F. FREIGHT CHARGES (40' CONTAINER)		
Factory to		
London	755	900
Brussels	1320	1400
Munich	2400	3000
Madrid	2650	2900
Paris	1320	1400
G. UTILITIES		
Electricity: KW/Hour	5.556p	4.2p-7.2p over 24hrs
Small Plant		11p