



**Submission to  
Ministry of Business,  
Innovation and Employment  
on the  
Discussion Paper “Designing a  
Fair Pay Agreements System”**

**Date: 27 November 2019**

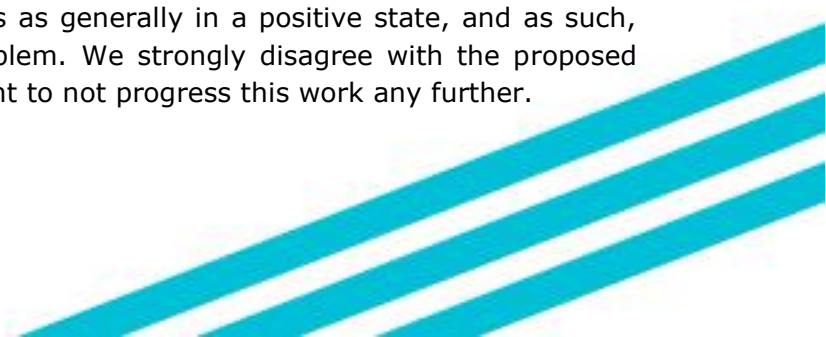
**TOURISM INDUSTRY AOTEAROA**

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Tourism Industry Aotearoa (TIA) welcomes the opportunity to comment on Discussion Paper “Designing a Fair Pay Agreements System” (the Paper).

This submission is filed without prejudice to TIA’s future position. Our ability to prepare a comprehensive submission responding to the Discussion Paper “Designing a Fair Pay Agreements System” relied on the provision by Ministry of Business, Innovation and Employment of information relevant to the connection between the discussion paper and the benefits that would accrue. If any information is provided at a later date, TIA reserve the right to comment further.

#### EXECUTIVE SUMMARY

1. TIA strongly disagrees with the proposals of the Paper. It must be emphasised that we are not against ‘fair pay’. However, we do not believe that the implementation of a Fair Pay Agreements System will achieve its end goals and that on balance Fair Pay Agreements (FPAs) would do more damage than good across the tourism industry and the economy as a whole.
  2. TIA endorses BusinessNZ’s concerns in their submission regarding the legality of New Zealand implementing an FPA system. It is BusinessNZ’s view that the recommendations in the proposed FPA system, if enacted, constitute a clear breach of the International Labour Organization’s (ILO) Right to Organise and Collective Bargaining Convention 1949 (C98) to which New Zealand is bound, and which requires bargaining systems to be consistent with the principle of free and voluntary negotiation. The process recommended by the FPAWG is neither free nor voluntary.
  3. The practical implementation of FPAs raises a whole suite of issues regarding coverage (particularly around industry or occupational agreements), how regional differences will be recognised, the thresholds for initiating an FPA negotiation, and issues with using ANZSCO as the basis for identifying occupations.
  4. Linking FPAs to qualifications will not fit in our industry. Frameworks that attempt to link pay rates to qualifications run the very real risk of being overly complex and creating barriers to improved pay, particularly where access to getting the qualification is costly and has to be achieved in an off-job environment.
  5. TIA believes FPAs will disadvantage small and medium enterprises, which make up the majority of our industry. The FPA Paper seems to be oblivious to the impact of the broader policy changes occurring including increasing compliance, minimum wage increases, sector agreements for hiring migrant workers, all of which present further complications and stresses in running a small business.
  6. Should the proposed FPA system be introduced, employer associations (and therefore employers) will be left at a disadvantage, with a lack of expertise to undertake an FPA negotiation as employer associations have not been required to participate in bargaining since the national awards system was discontinued in the 1990s.
  7. Finally, TIA sees employment relations as generally in a positive state, and as such, FPAs are a solution looking for a problem. We strongly disagree with the proposed system and would urge the Government to not progress this work any further.
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## INTRODUCTION

8. Tourism Industry Aotearoa (TIA) is the peak body for the tourism industry in New Zealand. With over 1,600 members, TIA represents a range of tourism-related activities including hospitality, accommodation, adventure and other activities, attractions and retail, airports and airlines, transport, as well as related tourism services.
9. The primary role of TIA is to be the voice of the tourism industry. This includes working for members on advocacy, policy, communication, events, membership and business capability. The team is based in Wellington and is led by Chief Executive, Chris Roberts.
10. Any enquiries relating to this paper should in the first instance be referred to Sam MacKinnon, TIA Policy Analyst at [sam.mackinnon@tia.org.nz](mailto:sam.mackinnon@tia.org.nz) or by phone on 021 026 72441.

## STAKEHOLDER CONSULTATION

11. In preparing this submission, TIA has engaged with its members in the accommodation, food and beverage, rental vehicle, attractions and adventure sectors.

## COMMENT

### Tourism 2025 and Beyond

12. [Tourism 2025 and Beyond](#) is the New Zealand tourism industry's sustainable growth framework. It has been created by industry, for industry and keeps the tourism industry's focus firmly on sustainably growing our value to individuals, communities, the environment, the economy and our visitors. Its development is led by Tourism Industry Aotearoa.
  13. Tourism 2025 and Beyond is closely aligned with the New Zealand-Aotearoa Government Tourism Strategy and takes a balanced scorecard perspective to:
    - Make sure our visitors are having great experiences
    - Make sure our communities are happy with and benefitting from tourism
    - Make sure our environment benefits from tourism, and
    - Bring economic success.
  14. Tourism 2025 & Beyond has four key goals – one for each of the main framework elements:
    - Visitor - International and domestic satisfaction of 95%
    - Community - 90% of New Zealanders are happy with the level of tourism and support growth
    - Environment - 90% of tourism businesses have Environmental Plans to measure and manage their carbon, waste and ecological footprint
    - Economic - Annual tourism spend of \$50 billion by 2025.
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## General

15. Tourism Industry Aotearoa welcomes the opportunity to comment on the Discussion Paper "Designing a Fair Pay Agreements System" (the Paper).
16. TIA strongly disagrees with the proposals of the Paper. The title of "Fair Pay Agreements" is a misleading one, as this proposed system is actually looking at a whole suite of changes across employment relations.
17. It must be emphasised that we are not against 'fair pay'. Indeed, Commitment 7 of our Tourism Sustainability Commitment (<http://sustainabletourism.nz/>) is that 'Businesses pay a fair wage to all staff'. However, we do not believe that the implementation of a Fair Pay Agreements System will achieve its end goals and that on balance Fair Pay Agreements (FPAs) would do more damage than good across the tourism industry and the economy as a whole.
18. We do not believe that FPAs are a fair and equitable approach to employment relations in New Zealand. In the highly-competitive tourism marketplace many employers recognise the need to have favourable employment policies and conditions to attract and retain staff. In addition, tourism as an industry already has initiatives underway to improve the wages and opportunities for employees. These include the previously-mentioned Tourism Sustainability Commitment and the recently launched national rollout of the Go With Tourism (GWT) programme. Employers must commit to providing those New Zealanders they employ via GWT with sustainable employment, training & upskilling, and paying the living wage within three years.
19. The Paper is a product of the set of recommendations developed by the Fair Pay Agreements Working Group (FPAWG). It is worth noting that the employer members of the FPAWG shared a dissenting view, particularly around the point of compulsory nature of the system, as stated below:

"Employer representatives participated actively and constructively in the process and can agree with many of the recommendations and design features of the proposed FPA system. However, they advised the Group they cannot support the compulsory nature of the system for employers as currently drafted. The employer representatives' preference would be a system which is based on voluntary participation for employers at the start, and for reasonable grounds for employers to opt out from the process or resulting agreement later on."<sup>1</sup>
20. While the FPAWG was attempting to come to a workable solution for all members of the group, it is clear that the dissenting view is an indicator of the issues in making a Fair Pay system work across the economy.

**We disagree with the base premise of the document that all employers are trying to take advantage of their employees.**

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<sup>1</sup> Fair Pay Agreements Working Group Report, pg 3-4.

21. The document approaches the need for Fair Pay Agreements from the perspective that all employers are trying to take advantage of their employees. While some very select employers may be taking advantage of their employees, they are not representative of the many employers across tourism in New Zealand. It is patently unfair to broad-brush all businesses with that sentiment.
22. This approach won't necessarily act as a deterrent to those who are trying to get around the law. If that is the problem that needs to be addressed, there are less heavy-handed approaches. There is a risk that FPAs will penalise the businesses already compliant and looking after their staff, while the businesses breaching the law will continue to do so.

**FPAs are inconsistent with New Zealand's international legal obligations.**

23. The Fair Pay Agreements Working Group (FPAWG) report recommended that "the Government seek advice on the compatibility of the [proposed] system with New Zealand's international obligations."<sup>2</sup> This acknowledged employer concerns that the proposed approach would in fact be inconsistent with those obligations.
24. TIA endorses BusinessNZ's comments in their submission regarding the legality of New Zealand implementing an FPA system. It is BusinessNZ's view that the recommendations in the proposed FPA system, if enacted, constitute a clear breach of the International Labour Organization's (ILO) Right to Organise and Collective Bargaining Convention 1949 (C98) to which New Zealand is bound, and which requires bargaining systems to be consistent with the principle of free and voluntary negotiation. The process recommended by the FPAWG is neither free nor voluntary.
25. The compulsory arbitration mechanisms proposed by the FPAWG report also breach C98. For instance, in relation to a requirement to agree to a collective agreement, the ILO's Committee on Freedom of Association ("CFA") has found that

*1319. A legislative provision that would oblige a party to conclude a contract with another party would be contrary to the principle of free and voluntary negotiations.*

26. The CFA has made equally clear its disapproval of the notion of compulsory arbitration.

*1416. Provisions which establish that, failing agreement between the parties, the points at issue in collective bargaining must be settled by the arbitration of the authority are not in conformity with the principle of voluntary negotiation contained in Article 4 of Convention No. 98.*

*1417. Recourse to compulsory arbitration in cases where the parties do not reach agreement through collective bargaining is permissible only in the context of essential services in the strict sense of the term (i.e. services the interruption of*

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<sup>2</sup> Recommendation 10, Fair Pay Agreements Working Group Report, pg 5.

*which would endanger the life, personal safety or health of the whole or part of the population).*

27. Furthermore, New Zealand only ratified C98 in 2003, after the award system had been abolished. It had been deemed inappropriate to ratify it while the award system was in operation as awards were compulsory. The FPAWG has been remiss in not resolving concerns over this point before making its recommendations. The Paper is similarly remiss in not addressing this point. Quite simply, if something is unlawful it should not proceed.
28. As mentioned above the principle of free and voluntary negotiation underpins New Zealand international treaty obligations. The broad principle of voluntary collective bargaining arguably also covers the circumstances of workers and employers who, being remote from the bargaining process, have no direct voice influence on its outcomes yet are forced by default into the coverage of an agreement they may not agree with. The Government has already been challenged on this point, as the introduction of a duty to conclude a collective agreement in the recently passed Employment Relations Amendment Act offends the same international treaty.
29. Until there is clarity around the legal status of the FPAWG's recommendations all consideration of the FPAWG report and responses to the Paper should be regarded as purely academic.

**The practical implementation of FPAs raises a whole suite of issues regarding coverage.**

30. We have a number of concerns around the practicality of FPA coverage.

***Industry/occupation***

31. The FPAWG report recommended that FPAs take the form of industry agreements or occupationally based agreements, or both.
32. Many occupations in the tourism industry are also common in other industries. The Government's 2018 Tourism Satellite Account includes a table on Direct Tourism Employment. The table identifies 'tourism-characteristic' and 'tourism-related' industries, based on ANZSIC classifications. The seven tourism-characteristic industries are:
  - i. accommodation;
  - ii. food and beverage services;
  - iii. road, rail, and water transport;
  - iv. air and space transport;
  - v. other transport, transport support, and travel and tour services;
  - vi. rental and hiring services; and
  - vii. arts and recreation services.

Tourism-related sectors are retail trade and education & training.

33. The TSA then employs a tourism industry ratio that defines exact numbers of those employed in tourism within that industry classification. Food and beverage services, widely viewed as predominantly a tourism sector, has 40% of its 149,919 food and beverage employees as being in the tourism industry. In the 'Other transport,

transport support, and travel and tour services' which at face value should have a high number of the 31,878 employees directly employed in tourism, has a tourism ratio of 22%. (Refer to Appendix 1 for the full table.)

34. Given the broad range of occupations in tourism, and the level of role cross-over with other industries, even sub-sector agreements present a real challenge to our industry. Add in the fact that employers will be spread across multiple industries and therefore represented by a range of different industry associations, who it is proposed are tasked with negotiating on behalf of their sector and the complexity of the task becomes even more significant.

### ***Accounting for Regional Differences***

35. Our view is that regional differences also provide another significant barrier to FPA proposals. Tourism is widespread, occurring in every region of New Zealand. In some regions there are challenges such as attracting the right talent and accommodation shortages. Employers respond to these issues in different ways e.g. increasing remuneration and/or providing accommodation. As a result, there may be regional differences in employment conditions that a national FPA could not recognise, or if it did would be to the disadvantage of regions where these shortages do not exist.

36. The national awards system in existence prior to 1990 incorporated regional variations by means of Labour Districts. District awards were further broken down to enterprise level documents, as significant variations at a district level were still insufficient to recognise the realities of different industries operating in the same district.

37. In other words, regional and local variations are essential to any approach to centralised bargaining. However, the ability to agree regional and other variations within sectors raises many issues of relativity and demarcation e.g. if Auckland is to be treated differently than elsewhere, where does "elsewhere" begin?

### ***Ability to trigger an FPA***

38. TIA believes the thresholds for triggering an FPA are much too low. Looking at the TSA sub-sector 'Road, Rail and Water Transport', there are 4,092 listed workers in the tourism industry – meaning the threshold for triggering an FPA in that sector is 409 workers. If it's further broken down by occupation, the triggering number would be much lower. Conversely, if bargaining is initiated with broad coverage, FPAs could be considered suitable for some sectors but not others encompassed in the broader categorisation. That the lower of 10% or 1000 workers can trigger negotiations on behalf of the rest of their workforce, who may or may not believe an FPA is suitable for their sector, is not a reasonable threshold for something that will impact a broad range of workers.

39. With regards to the public interest test (PIT), we consider that this has features which are unfair and unworkable when applied to tourism and hospitality. The criteria listed below are all potentially problematic when applied to workers in our industry:

- a) Wages are not matching the value of worker productivity: although there has been increased output quantity or quality, it is not due to investment by employers (in technology, training, real estate etc).

- b) Workers experience poor returns on qualifications and training or uncompensated skill development over the duration of their employment.
  - c) There is un- or under-compensated risk transfer from employers to employees (e.g. insecure shifts, insufficient equipment).
  - d) There is a high incidence of insecure (casual, seasonal, labour hire and fixed-term) employment agreements.
  - e) There is a high incidence of non-standard, irregular or uncertain working hours, and limited worker flexibility or voice in these areas.
  - f) There are high rates of exploitation and non-compliance with minimum standards in the occupation or sector.
  - g) There is a high incidence of health and safety violations or reports of job strain (stress, fatigue, depression) amongst workers, indicating distinct deficits in the quality of work environments in the sector.
  - h) There is generally an insufficient provision of training for workers to adequately perform required tasks, particularly where the health and safety of workers or the public is at stake.
40. Because of the structural nature of tourism and hospitality e.g. seasonal, 24-hours/7 days, the industry would inevitably meet some of the criteria for the PIT as listed above. The proposals do not indicate if there is a minimum number of criteria to be met before the public interest cause is justified. Employers feel that despite their best efforts in looking after their staff, the Government is still looking to penalise them due to the way that work is delivered across tourism and hospitality, particularly as the PIT will primarily be triggered by employee representatives, and does not require the 10%/1000 employee threshold to be met. The PIT is biased and should be discarded as a means to trigger an FPA process.
41. The views of employers need to be considered more strongly at the initiation stage of any FPA process. With a requirement that ratification of any FPA requires 50% of applicable employers (who vote), some thought needs to be given as to how employers can be fairly represented through the entirety of the process, not just through the bargaining or ratification.

### ***Issues with ANZSCO***

42. It is TIA's view that ANZSCO should not be used as the tool to specify occupations within an FPA. As a system of classification, its purpose is statistical and was never intended to be used for policy setting.
43. TIA's members have a long history of problems with matching ANZSCO classifications to job roles and titles as it pertains to employing skilled migrants. In a recent submission to StatsNZ who were undertaking a targeted refresh of ANZSCO codes we highlighted a range of inconsistencies between current occupations and ANZSCO classifications. It is clear that ANZSCO is not fit for purpose outside of its statistical applications. TIA notes that Immigration NZ is dropping the use of ANZSCO codes for determining applications for temporary work visas.

### **Linking FPAs to qualifications will not work for our sector.**

44. Our understanding is that there is an intention to link pay rates to qualifications within an FPA. While this might work in some industries where qualifications are mandatory it would fail within the tourism and hospitality industries.



45. TIA is a strong advocate for access to qualifications for tourism employees and employers. There is solid data to support that people with qualifications, particularly higher-level qualifications will earn more over the duration of their career.
46. While regulatory certification is reasonably common in the industry e.g. NZTA passenger-endorsement, Maritime NZ certification, there is only a very small number of sectors that require employees to have a full qualification e.g. rafting sector.
47. BERL, in their 2017 Report 'Tourism Labour and Skills – Understanding Flows', estimates that of 279,400 people who had studied a tourism-related tertiary qualification and entered the workforce since 2010, 64,400 (23%) went into the tourism industry, while 148,400 (53%) went into other industries. Conversely 343,500 (11%) of students who studied non-tourism related qualifications entered the tourism industry.
48. Frameworks that attempt to link pay rates to qualifications run the very real risk of being overly complex and creating barriers to improved pay, particularly where access to getting the qualification is costly and has to be achieved in an off-job environment.

**FPA's will disadvantage small and medium enterprises.**

49. We know that small to medium enterprises make up 99 percent of New Zealand's businesses, and tourism is no different. While there are a number of large well-known players in tourism, the vast majority of employees work in SMEs.
50. As should be well understood, SMEs face a number of challenges in managing growth – day-to-day costs, increasing compliance, managing staff. We know anecdotally that some business owners are paying themselves below minimum wage, just to ensure they can cover other costs their businesses are incurring. The FPA Paper seems to be oblivious to the impact of the broader policy changes occurring including increasing compliance, minimum wage increases, sector agreements for hiring migrant workers, all of which present further complications and stresses in running a small business.
51. The Paper makes assumptions that businesses are trying to take advantage of their workers, but we know that many businesses are trying to make ends meet and offer benefits in addition to salary such as accommodation, upskilling, and pathways. Currently employers can take a flexible approach to how they attract employees to their companies, using a mix of salary and benefits. FPA's will remove that flexibility and restrict finances, constraining the employer's ability to maintain flexibility in other areas.
52. The process of negotiations will also present businesses with a lot of uncertainty, which impacts on decisions to hire more staff or invest in upgrades of equipment. In our industry, this potentially impacts upon the visitor experience and their perception of New Zealand.
53. Furthermore, the Paper raises the issue of low productivity. If FPA's become the vehicle for significant changes to wages and conditions, it is almost certain that many

smaller businesses will simply be unable to keep up with the costs and thus be consumed by the larger players. This opens the door to increased monopolistic and anti-competitive behaviours by larger companies. The prospects under these proposals are poor for our smaller businesses and their employees – particularly in the regions.

54. We endorse BusinessNZ's comments regarding the increase of productivity.

“When it came to increasing productivity, the FPAWG took an overly simplistic view, saying that collective bargaining “would have the potential to increase aggregate productivity by setting higher wage floors and better conditions; forcing unproductive firms to exit; and lifting overall productivity of the sector.”

55. In other words, the FPAWG felt that productivity could be improved by compelling payment of higher wages thus forcing weaker firms out of business while the strongest (usually also the biggest) survive. This is economically illiterate. Weaker firms are not weak just because they are not efficient. More often they are weak because they lack scale or are in vulnerable stages of an otherwise successful development.

**Employer associations (and therefore employers) will be disadvantaged at the negotiating table.**

56. Employer associations have not been required needed to participate in bargaining since the national awards system was discontinued in the 1990s. Should the proposed FPA system be introduced, that leaves employer associations (and therefore employers) at a disadvantage, with few having the expertise to undertake an FPA negotiation. As the peak industry body for tourism, that presents some real challenges for TIA.

57. Because of the compulsory coverage, that also leaves TIA representing non-members in good faith, but with little ability to ensure we have full coverage of all businesses within tourism, for both notification of negotiations or of the decision.

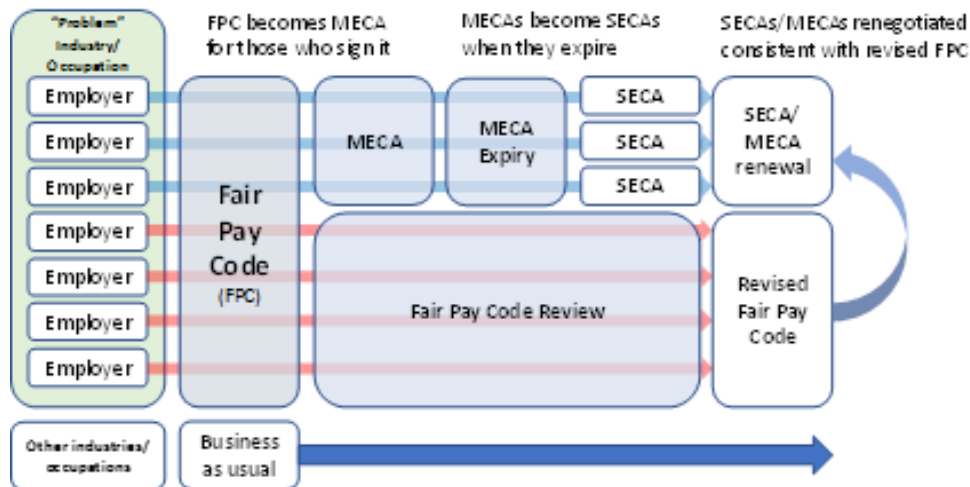
**A voluntary approach would be better.**

58. Finally, our view is that on balance FPAs would do more damage than good across the tourism industry and the economy as a whole. TIA sees employment relations as generally in a positive state, and as such, FPAs are a solution looking for a problem.

59. However, should FPAs proceed in some form we see benefits to BusinessNZ's view that a voluntary approach, as recommended by the employer members of the FPAWG, would be more balanced than the one recommended in the Paper.

60. As the negative impacts of FPAs stem predominantly from the compulsory and all-encompassing nature of them, the compromise approach proposed by the FPAWG's employer members merits consideration. The employer members of the FPAWG requested that this be attached as an Appendix to the FPAWG report by way of a

dissenting view, but this was not agreed to. The diagram below illustrates how a voluntary approach might work.



61. The voluntary approach is built on the idea that "problematic" industries (in terms of undesirable labour outcomes or practices) could develop a "code of practice" setting out an agreed view of a reasonable approach to terms and conditions of employment in that environment.
62. The resulting code could be signed up to by (and would become binding on) willing employers but used as non-binding guidance by those who choose not to sign on. Over time, those employers who sign on would generate labour market pressure on wages and conditions of those who have not signed. Such pressure should dampen if not disincentivise the "race to the bottom" effect commented on by the FPAWG. Non-"problematic" industries or occupations would be unaffected.
63. In addition, the suggested voluntary approach would revert to enterprise level agreements over time, allowing control over conditions of employment to return to the workplace level after they had been "recalibrated" by agreeing to the FPA code-based conditions. This would not prevent employers from renewing their commitment to the FPA code if they choose to.

#### Follow up process

64. TIA wishes to participate further in any follow-up process, including any formal meetings, to ensure that the potential impacts on tourism are adequately represented.

## BACKGROUND

65. Tourism for New Zealand is big business as the country's largest export sector. It is a major contributor to the New Zealand economy that will always be here and won't easily go offshore. Tourism takes the lead in promoting New Zealand to the world. The brand positioning built by a vibrant tourism industry has become an important source of national confidence and identity and a front window for "Brand New Zealand". Indeed, the clean and pure offer that is synonymous with New Zealand tourism has been widely adopted and used to promote New Zealand exports in a range of other industries as well.

66. The tourism industry delivers the following value to New Zealand's economy:

- Tourism in New Zealand is a \$107 million per day and \$39.1 billion a year industry. Tourism delivers around \$44 million in foreign exchange to the New Zealand economy each day of the year. Domestic tourism contributes another \$63 million in economic activity every day.
- The tourism industry directly and indirectly supports 13.5% of the total number of people employed in New Zealand. That means 365,316 people are working in the visitor economy.
- Tourism is New Zealand's biggest export industry, earning \$16.2 billion or 20.6% of New Zealand's foreign exchange earnings (year ended March 2018).

End.



## Appendix 1 – Direct Tourism Employment

### Direct tourism employment

By industry<sup>(1)(2)</sup>

Year ended March 2017

	Tourism-characteristic industries							Tourism-related industries		All non-tourism-related industries	Total industry
	Accommodation	Food and beverage services	Road, rail, and water transport <sup>(3)</sup>	Air and space transport	Other transport, transport support, and travel and tour services	Rental and hiring services	Arts and recreation services	Retail trade	Education and training		
<b>Number</b>											
<b>Total employment</b>											
Employees	35,271	135,333	41,727	11,019	28,254	11,403	39,693	214,068	189,819	1,466,424	2,173,014
Working proprietors	4,137	14,586	8,973	204	3,624	2,355	8,541	25,350	7,974	353,130	428,868
<b>Number of people employed</b>	<b>39,408</b>	<b>149,919</b>	<b>50,700</b>	<b>11,223</b>	<b>31,878</b>	<b>13,755</b>	<b>48,234</b>	<b>239,421</b>	<b>197,793</b>	<b>1,819,554</b>	<b>2,601,882</b>
<b>Tourism industry ratio<sup>(4)</sup></b>	<b>0.69</b>	<b>0.40</b>	<b>0.09</b>	<b>0.87</b>	<b>0.22</b>	<b>0.31</b>	<b>0.17</b>	<b>0.14</b>	<b>0.08</b>	<b>0.02</b>	...
<b>Tourism employment</b>											
Tourism employees	24,348	54,468	3,414	9,615	9,027	3,555	6,834	29,979	12,591	30,969	184,803
Tourism working proprietors	2,856	5,871	675	177	2,142	735	1,341	3,723	1,269	7,014	25,806
<b>Number of people directly employed in tourism</b>	<b>27,207</b>	<b>60,336</b>	<b>4,092</b>	<b>9,789</b>	<b>11,172</b>	<b>4,293</b>	<b>8,178</b>	<b>33,702</b>	<b>13,857</b>	<b>37,980</b>	<b>210,606</b>
<b>\$(million)</b>											
<b>Total employment earnings<sup>(6)</sup></b>											
Employees	903	2,853	2,265	C	1,606	495	1,582	7,003	9,409	C	106,044
Working proprietors	181	584	389	C	223	133	320	1,329	314	C	26,284
<b>Total earnings</b>	<b>1,084</b>	<b>3,437</b>	<b>2,654</b>	<b>C</b>	<b>1,829</b>	<b>628</b>	<b>1,902</b>	<b>8,331</b>	<b>9,724</b>	<b>C</b>	<b>132,328</b>

1. Individual figures in this table have been rounded, and discrepancies may occur between sums of components and totals.

2. Total employment numbers by industry are sourced from Linked Employer-Employee Data.

3. Road, rail, and water transport are combined for confidentiality reasons.

4. The tourism industry ratio is sourced from table 24.

5. Percentage is calculated from unrounded employment numbers.

6. Total employment earnings by industry are sourced from Linked Employer-Employee Data. A person is assigned to the industry where they have generated the most earnings from in the tax year.