

## 17. Personnel expenses

Personnel expenses can be broken down as follows:

€ million	2017/18	2018/19
Wages and salaries	2,173	<b>2,264</b>
Social security expenses, expenses for post-employment benefits and related employee benefits	552	<b>552</b>
thereof for post-employment benefits	(43)	<b>(41)</b>
	<b>2,725</b>	<b>2,816</b>

Wages and salaries include expenses relating to restructuring measures and severance payments of €23 million (2017/18: €19 million). The variable remuneration rose from €52 million in financial year 2017/18 to €81 million in financial year 2018/19. Wages and salaries also include expenses for long-term remuneration components totalling €7 million (2017/18: €16 million).

Annual average number of group employees in the continuing segment:

Number of employees by headcount	2017/18	2018/19
Blue collar/white collar	103,072	<b>99,843</b>
Apprentices/trainees	1,840	<b>1,811</b>
	<b>104,912</b>	<b>101,654</b>

This includes an absolute number of 16,902 (2017/18: 17,245) part-time employees. The number of employees working outside of Germany stood at 81,607 (2017/18: 84,425). This includes 80,660 blue and white collar employees (2017/18: 83,498). In addition, 947 trainees were employed abroad (2017/18: 927).

## 18. Other taxes

The other taxes (for example property tax, motor vehicle tax, excise tax and transaction tax) have the following effects on the income statement:

€ million	2017/18	2018/19
<b>Other taxes</b>	<b>79</b>	<b>79</b>
thereof from cost of sales	(1)	<b>(1)</b>
thereof from selling expenses	(65)	<b>(62)</b>
thereof from general administrative expenses	(13)	<b>(16)</b>