

3.2.1.2.14 Labor Expenses Subcontracted Fixed

All other costs from external labor resources not on companies payroll but performing the same function as own employees which do not meet the requirements of the type of cost '[Labor Expenses Subcontracted Variable](#)'. Subcontracted employees are directly supervised by and the workflow is directed by company supervisors. In most cases, the duration of employment is pre-defined and can be renewed.