Online Appendix: Michel, Bernhard and Rycx François, "Productivity gains and spillovers from offshoring", forthcoming in *Review of International Economics*

Appendix A1: List of industries, SUT-code and description

- 14A Mining and quarrying of stone, sand, clay and chemical and fertilizer materials, production of salt,
- 15A Production, processing and preserving of meat and meat products
- 15B Processing and preserving of fish and fish products
- 15C Processing and preserving of fruit and vegetables
- 15D Manufacture of vegetable and animal oils and fats
- 15E Manufacture of dairy products
- 15F Manufacture of grain mill products, starches and starch products
- 15G Manufacture of prepared animal feeds
- 15H Manufacture of bread, fresh pastry goods, rusks and biscuits
- 15I Manufacture of sugar, chocolate and sugar confectionery
- 15J Manufacture of noodles and similar farinaceous products, processing of tea, coffee and food
- 15K Manufacture of beverages except mineral waters and soft drinks
- 15L Production of mineral waters and soft drinks
- 16A Manufacture of tobacco products
- 17A Preparation and spinning of textile fibres, weaving and finishing of textiles
- 17B Manufacture of made-up textile articles, except apparel, other textiles, and knitted and crocheted
- 18A Manufacture of wearing apparel; dressing and dyeing of fur
- 19A Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear
- 20A Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of
- 21A Manufacture of pulp, paper and paper products
- 22A Publishing
- 22B Printing and service activities related to printing, reproduction of recorded media
- 23A Manufacture of coke, refined petroleum products and nuclear fuel
- 24A Manufacture of basic chemicals
- 24B Manufacture of pesticides and other agro-chemical products
- 24C Manufacture of paints, varnishes and similar coatings, printing ink and mastics
- 24D Manufacture of pharmaceuticals, medicinal chemicals and botanical products
- 24E Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet
- 24F Manufacture of other chemical products
- 24G Manufacture of man-made fibres
- 25A Manufacture of rubber products
- 25B Manufacture of plastic products
- 26A Manufacture of glass and glass products
- 26B Manufacture of ceramic products
- 26C Manufacture of cement, lime and plaster
- 26D Manufacture of articles of concrete, plaster and cement; cutting, shaping and finishing of stone;
- 27A Manufacture of basic iron and steel and of ferro-alloys and tubes
- 27B Other first processing of iron and steel; manufacture of non-ferrous metals; casting of metals
- 28A Manufacture of structural metal products, tanks, reservoirs, containers of metal, central heating
- 28B Treatment and coating of metals; general mechanical engineering
- 28C Manufacture of cutlery, tools, general hardware and other fabricated metal products
- 29A Manufacture of machinery for the production and use of mechanical power, except aircraft and
- 29B Manufacture of other general purpose machinery
- 29C Manufacture of agricultural and forestry machinery and of machine tools
- 29D Manufacture of domestic appliances
- 30A Manufacture of office machinery and computers
- 31A Manufacture of electric motors, generators and transformers, of electricity distribution and control
- 31B Manufacture of accumulators, batteries, lamps, lighting equipment and electrical equipment

- 32A Manufacture of radio, television and communication equipment and apparatus
- 33A Manufacture of medical, precision and optical instruments, watches and clocks
- 34A Manufacture of motor vehicles
- 34B Manufacture of bodies (coachwork) for motor vehicles, of trailers and parts and accessories for
- 35A Building and repairing of ships and boats; manufacture of locomotives and rolling stock, and of
- 35B Manufacture of motorcycles and bicycles and other transport equipment n.e.c.
- 36A Manufacture of furniture
- 36B Manufacture of jewellery and related articles
- 36C Manufacture of musical instruments, sports goods, games and toys; miscellaneous manufacturing
- 37A Recycling
- 45A Site preparation
- 45B General construction of buildings and civil engineer works; erection of roof covering and frames
- 45C Construction of motorways, roads, airfields, sports facilities and water projects; other construction
- 45D Building installation
- 45E Building completion; renting of construction or demolition equipment with operator
- 50A Sale, maintenance and repair of motor vehicles and motorcycles, parts and accessories
- 50B Retail sale of automotive fuel
- 51A Wholesale trade and commission trade, except of motor vehicles and motorcycles
- 52A Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
- 55A Hotels and other provision of short-stay accommodation
- 55B Restaurants, bars, canteens and catering
- 60A Transport via railways
- 60B Other scheduled passenger land transport; taxi operation; other land passenger transport
- 60C Freight transport by road; transport via pipelines
- 61A Sea and coastal water transport
- 61B Inland water transport
- 62A Air transport
- 63A Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
- 63B Cargo handling and storage, other supporting transport activities; activities of other transport
- 64A Post and courier activities
- 64B Telecommunications
- 65A Financial intermediation, except insurance and pension funding
- 66A Insurance and pension funding, except compulsory social security
- 67A Activities auxiliary to financial intermediation
- 70A Real estate activities
- 71A Renting of automobiles and other transport equipment
- 71B Renting of machinery and equipment and personal and household goods
- 72A Computer and related activities
- 73A Research and development
- 74A Legal activities, accounting activities; market research and public opinion polling
- 74B Business and management consultancy activities; management activities of holding companies
- 74C Architectural and engineering activities and related technical consultancy
- 74D Advertising
- 74E Labour recruitment and provision of personnel
- 74F Investigation and security activities; industrial cleaning; miscellaneous business activities n.e.c.
- 80A Education (market sector)
- 85A Human health activities
- 85B Veterinary activities
- 85C Social work activities
- 91A Activities of membership organisations
- 92A Motion picture and video activities; radio and television activities
- 92B Other entertainment activities
- 92C News agency activities and other cultural activities
- 92D Sporting and other recreational activities
- 93A Other service activities n.e.c.

Appendix A2: Data sources

Variable	Name	Unit	Data source	Splits	References
Y	output	€(mio)	Harmonised SUT (FPB ¹) based on data from INA ²		Avonds et al. (2007)
VA	value-added	€(mio)	Harmonised SUT (FPB¹) based on data from INA²		Avonds et al. (2007)
K	capital stock	€(mio)	Own calculations based on detailed investment data from NBB ³		Biatour et al. (2007), Michel (2010)
L	labour	hours	Social Accounting matrix (SAM – FPB ¹) based on INA ² data	By level of education (high, medium, low) for the number of workers	
E,M,S	energy, materials, and services inputs	€(mio)	Harmonised SUT (FPB¹) based on data from INA²	Domestic, imported	Van den Cruyce (2004), Avonds et al. (2007), Michel and Rycx (2012)

Remarks: 1 Federal Planning Bureau

2 Institute for the National Accounts

3 National Bank of Belgium

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