SOLUTION 3.1

FIRST ALTERNATIVE: Relevant costs = 2 x 15,000 = €30,000

SECOND ALTERNATIVE: Relevant costs = 8,000 + 16,000 = €24,000 (the wages paid to the two existing employees are not relevant costs, because they will be paid no matter the alternative which is chosen).

24,000 < 30,000 » the second alternative is the best.