

COMMUNITY SURVEY OF LABOUR COSTS

Methods and definitions
1992



STATISTISCHES AMT DER EUROPÄISCHEN GEMEINSCHAFTEN
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Eurostat hat die Aufgabe, den Informationsbedarf der Kommission und aller am Aufbau des Binnenmarktes Beteiligten mit Hilfe des europäischen statistischen Systems zu decken.

Um der Öffentlichkeit die große Menge an verfügbaren Daten zugänglich zu machen und Benutzern die Orientierung zu erleichtern, werden zwei Arten von Publikationen angeboten: Statistische Dokumente und Veröffentlichungen.

Statistische Dokumente sind für den Fachmann konzipiert und enthalten das ausführliche Datenmaterial: Bezugsdaten, bei denen die Konzepte allgemein bekannt, standardisiert und wissenschaftlich fundiert sind. Diese Daten werden in einer sehr tiefen Gliederung dargeboten. Die Statistischen Dokumente wenden sich an Fachleute, die in der Lage sind, selbständig die benötigten Daten aus der Fülle des dargebotenen Materials auszuwählen. Diese Daten sind in gedruckter Form und/oder auf Diskette, Magnetband, CD-ROM verfügbar. Statistische Dokumente unterscheiden sich auch optisch von anderen Veröffentlichungen durch den mit einer stilisierten Graphik versehenen weißen Einband.

Veröffentlichungen wenden sich an eine ganz bestimmte Zielgruppe, wie zum Beispiel an den Bildungsbereich oder an Entscheidungsträger in Politik und Verwaltung. Sie enthalten ausgewählte und auf die Bedürfnisse einer Zielgruppe abgestellte und kommentierte Informationen. Eurostat übernimmt hier also eine Art Beraterrolle.

Für einen breiteren Benutzerkreis gibt Eurostat Jahrbücher und periodische Veröffentlichungen heraus. Diese enthalten statistische Ergebnisse für eine erste Analyse sowie Hinweise auf weitere Datenmaterial für vertiefende Untersuchungen. Diese Veröffentlichungen werden in gedruckter Form und in Datenbanken angeboten, die in Menütechnik zugänglich sind.

Um Benutzern die Datensuche zu erleichtern, hat Eurostat Themenkreise, d. h. eine Untergliederung nach Sachgebieten, eingeführt. Daneben sind sowohl die Statistischen Dokumente als auch die Veröffentlichungen in bestimmte Reihen, wie zum Beispiel „Jahrbücher“, „Konjunktur“, „Methoden“, untergliedert, um den Zugriff auf die statistischen Informationen zu erleichtern.

Y. Franchet
Generaldirektor

It is Eurostat's responsibility to use the European statistical system to meet the requirements of the Commission and all parties involved in the development of the single market.

To ensure that the vast quantity of accessible data is made widely available, and to help each user make proper use of this information, Eurostat has set up two main categories of document: statistical documents and publications.

The statistical document is aimed at specialists and provides the most complete sets of data: reference data where the methodology is well-established, standardized, uniform and scientific. These data are presented in great detail. The statistical document is intended for experts who are capable of using their own means to seek out what they require. The information is provided on paper and/or on diskette, magnetic tape, CD-ROM. The white cover sheet bears a stylized motif which distinguishes the statistical document from other publications.

The publications proper tend to be compiled for a well-defined and targeted public, such as educational circles or political and administrative decision-makers. The information in these documents is selected, sorted and annotated to suit the target public. In this instance, therefore, Eurostat works in an advisory capacity.

Where the readership is wider and less well-defined, Eurostat provides the information required for an initial analysis, such as yearbooks and periodicals which contain data permitting more in-depth studies. These publications are available on paper or in videotext databases.

To help the user focus his research, Eurostat has created 'themes', i.e. subject classifications. The statistical documents and publications are listed by series: e.g. yearbooks, short-term trends or methodology in order to facilitate access to the statistical data.

Y. Franchet
Director-General

Pour établir, évaluer ou apprécier les différentes politiques communautaires, la Commission européenne a besoin d'informations.

Eurostat a pour mission, à travers le système statistique européen, de répondre aux besoins de la Commission et de l'ensemble des personnes impliquées dans le développement du marché unique.

Pour mettre à la disposition de tous l'importante quantité de données accessibles et faire en sorte que chacun puisse s'orienter correctement dans cet ensemble, deux grandes catégories de documents ont été créées: les documents statistiques et les publications.

Le document statistique s'adresse aux spécialistes. Il fournit les données les plus complètes: données de référence où la méthodologie est bien connue, standardisée, normalisée et scientifique. Ces données sont présentées à un niveau très détaillé. Le document statistique est destiné aux experts capables de rechercher, par leurs propres moyens, les données requises. Les informations sont alors disponibles sur papier et/ou sur disquette, bande magnétique, CD-ROM. La couverture blanche ornée d'un graphisme stylisé démarque le document statistique des autres publications.

Les publications proprement dites peuvent, elles, être réalisées pour un public bien déterminé, ciblé, par exemple l'enseignement ou les décideurs politiques ou administratifs. Des informations sélectionnées, triées et commentées en fonction de ce public lui sont apportées. Eurostat joue, dès lors, le rôle de conseiller.

Dans le cas d'un public plus large, moins défini, Eurostat procure des éléments nécessaires à une première analyse, les annuaires et les périodiques, dans lesquels figurent les renseignements adéquats pour approfondir l'étude. Ces publications sont présentées sur papier ou dans des banques de données de type vidéotex.

Pour aider l'utilisateur à s'orienter dans ses recherches, Eurostat a créé les thèmes, c'est-à-dire une classification par sujet. Les documents statistiques et les publications sont répertoriés par série — par exemple, annuaire, conjoncture, méthodologie — afin de faciliter l'accès aux informations statistiques.

Y. Franchet
Directeur général

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1992

Theme
Population and social conditions
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Methods

3
E

Cataloguing data can be found at the end of this publication

A great deal of additional information on the European Union is available on the Internet.
It can be accessed through the Europa server (<http://europa.eu.int>)

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Preface

Small enterprises have become dynamic operators in a changing economic context involving a modified labour market, a sharp increase in employment in services and greater mobility of labour and production. Likewise, enterprise policy on wages and salaries has changed because wage levels and labour costs affect the competitive standing of enterprises both at home and abroad. It is therefore vital for both sides of industry to have access to objective and reliable measurement and monitoring tools.

To date the Community survey of labour costs is the only statistical instrument providing comparable periodical data on wages and related employer contributions in the Member States. The ongoing changes in the Community and in its information needs as well as the developments in the labour market have necessitated a revision of the survey. Council Regulation (EEC) No 3949/92 relating to the organisation of a survey for 1992 (Annex A1) marked the culmination of a lengthy process involving detailed preparatory work in cooperation with the national statistical services of all the Member States, who are hereby thanked for their cooperation and involvement in this project. The preparation of this publication was the responsibility of members of the Eurostat team covering labour market issues -Directorate E- in particular Alexandre Makaronidis, Ana Nobre and Nicole Hérisson.

The object of this publication is to provide users of the 1992 survey of labour costs with all the information they need.

Introduction

To carry out the tasks assigned to it, the Commission must be kept informed of the levels and composition of wages and salaries in the Member States. The statistical data available in individual Member States do not provide a valid basis for comparisons, in particular because of the differences between the laws, regulations and administrative practices of the Member States. Community statistics have therefore had to be compiled on the basis of uniform definitions and common methods.

These statistics have only gradually been extended to cover all economic activities. From 1966 the survey was conducted every three years and included the electricity and gas sectors. The water sector was included as from 1969. Similar Community surveys were conducted in the enterprises of some service sectors from 1970. They covered the activities of banking, insurance and retail

distribution, being extended to include wholesale distribution in 1974.

In 1978 the two Community surveys were merged into one. After the merger and up to 1984, the Community surveys were conducted every three years. Then the periodicity was changed and defined as a four-year period. The next surveys therefore related to 1988 and for the first time all twelve Member States of the Community participated. Because of the major changes in the level and the structure of expenditure by enterprises, the results of the 1988 survey had to be updated and a new survey conducted on the basis of accounting data relating to 1992. Countries such as Hungary and the Czech Republic participated also in this survey.

The next survey will relate to 1996 and cover the fifteen Member States of the European Union.

Technical features of the 1992 survey

Organisation of the survey

The Member States and the Commission, acting in their respective areas of responsibility, compile Community statistics on the level and structure of employers' wage costs for specifically described and defined industries. In particular they determine the field of the survey, the sampling method used to collect the data, the list of variables to be transmitted to Eurostat and their definitions.

The statistical offices of the Member States are responsible for their sampling methods, for drawing up appropriate questionnaires, for collecting data from enterprises or establishments and for processing replies. After verification, and in accordance with the utilisation program defined by the Commission, they forward the results of the survey, including the data declared confidential by the Member States pursuant to domestic legislation or practice concerning statistical confidentiality, in accordance with the provisions of Council Regulation (Euratom/EEC) No 1588/90 of 11 June 1990 on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities¹.

At Community level, the Statistical Office of the European Communities is responsible for the processing, analysis and dissemination of the results transmitted.

Reference period

In 1993 the Member States and the Commission conducted the survey of labour costs in industry and the services sector on the basis of accounting data relating to 1992.

Field of the survey

The survey covers enterprises or establishments with at least ten employees carrying out the main activities defined and described by the economic activities of Sections C, D, E, F, G, H and K, divisions 65 and 66 and group 63.3 of the Statistical Classification of Economic Activities within the European Communities, hereafter referred to as NACE Rev.1.

The survey covers all industrial sectors, such as mining, manufacturing, the production and distribution of electricity, gas and water and construction. Similarly several services sectors are also covered such as wholesale and retail trade, repair of motor vehicles and household goods, hotels and restaurants, travel agencies and tour operators, financial intermediation, insurance and pension funding (excluding compulsory social security), real estate, renting and business activities.

Statistical units

The units covered in the survey are the local unit for industry and the enterprise for services, as defined² below:

- a) the local unit (in the strict sense): a production unit (e.g. a workshop, factory, shop, office, mine or warehouse) which is situated in a geographically separate place and in which one or more persons work for a single enterprise. The local unit in the wider sense consists of a local unit and satellite units dependent on it and situated in its immediate vicinity. Where "local units" cover local units in both the strict and the wider senses, the term "établissement" should be used in French.

1 OJ N° L 151, 15.6.1990, p.1.

2 The Basic Units: General Classification of Economic Activities in the European Communities (NACE 1970).

The enterprise can be considered as the declaring unit in industry, on condition that this can provide data for the local units;

- b) the enterprise is a legally-defined organisation which has its own balance sheet, is subject to a directing authority (which may be either a natural or legal person) and has been formed to carry on in one or more places one or more activities for the production of goods or services.

Characteristics of the data

The data collected on labour costs covers:

- a) wage costs, including bonuses and allowances, and all incidental expenditure, including in particular employers' contributions to social security and supplementary schemes and other social payments, including the cost of vocational training and any taxes or subsidies directly related to labour costs;
- b) the total number of staff employed by the enterprises or local units;
- c) working hours.

Concepts and definitions

Employees

Employees are all persons who have a direct employment contract with the enterprise or establishment and receive remuneration, irrespective of the type of work performed, the number of hours worked (full or part-time) and the duration of the contract (fixed or indefinite). The following should be excluded: management staff whose remuneration mainly takes the form of a share in profits or a lump sum, family workers, home workers without an employment contract, staff supplied by temporary staff agencies or other enterprises.

The data on numbers of employees are based on the average number of employees on the payroll at the end of each month who have received remuneration.

(Var1) Full-time employees

This covers staff (excluding apprentices) whose regular working hours are the same as the collectively agreed or customary hours worked in the enterprise, even if their contract is for less than one year.

(Var2) Part-time employees

This covers staff (excluding apprentices) whose regular working hours are less than the collectively agreed or customary hours worked in the enterprise, whether daily, weekly or monthly (half-day, three-quarter time, four-fifth time, etc.)

(Var4) Part-time employees converted into full-time units

This conversion is to be carried out either directly by the enterprises or local units making returns or by the national statistical institutes on the basis of the number of days or hours worked, using the method they consider most appropriate.

(Var6) Apprentices

This covers all employees who do not yet fully participate in the production process and work either under an apprenticeship contract or in a situation in which vocational training predominates over productivity.

Hours worked

The survey covers the total number of hours worked by all employees during the year (excluding apprentices). The total number of hours worked is recorded separately for full-time and part-time employees.

Hours worked are defined as:

- a) hours actually worked;
- b) hours worked in addition to the hours actually worked during normal working hours, irrespective of the hourly pay rate applied. i.e. one hour worked at double time should be entered as one hour;

Working hours also include:

- a) time spent on tasks such as work preparation, preparing, maintaining and cleaning tools and machines and writing up work cards and reports;
- b) time spent at the place of work during which no work is done owing to, for example, machine stoppages, accidents or occasional lack of work but for which payment is made in accordance with the employment contract;
- c) short rest periods at the place of work, including tea and coffee breaks.

Hours actually worked do not, however, include the following:

- a) hours paid but not worked e.g. paid leave, public holidays, sick leave, short-time work, etc.;
- b) meal breaks;
- c) time spent travelling between home and place of work.

It is advisable not to ask directly for the total number of hours actually worked but to ask separate questions on the following factors involved in hours worked:

- a) Normal weekly, monthly or annual working hours for a full-time employee in the enterprise or local unit;
- b) average number of days of paid leave and public holidays per employee during the year;

- c) average number of days per employee of short paid periods of absence (leave for moving house, employee's marriage, wife's confinement, death of a member of the family, etc.);
- d) total number of hours of overtime worked during the year;
- e) total number of days of short-time work;
- f) total number of days of sick leave and maternity leave;
- g) other days of absence.

Labour costs

These are taken to mean the total expenditure borne by employers in order to employ workers, a concept which has been adopted in the Community framework and complies broadly with the international definition of the International Conference of Labour Statisticians (Geneva, 1966). Labour costs include the direct costs linked to remuneration for work carried out such as direct remuneration, bonuses and ex gratia payments not paid at each pay period, payments for days not worked, severance pay, benefits in kind. They also include indirect costs linked to employees, independently of the remuneration paid by the employer, such as collectively agreed, contractual and voluntary social security contributions, direct social benefits, vocational training costs, other social expenditure (cultural and medical services, transport costs, etc.), and taxes relating to employment regarded as labour costs, less any subsidies received.

(Var10) Direct remuneration

This means remuneration in the form of regular cash payments paid regularly at each pay period during the year. They should be gross amounts, before deduction of taxes and social security contributions payable by employees:

- a) basic wages and salaries;
- b) direct remuneration calculated on the basis of time worked, output or piecework and paid to employees for hours worked;
- c) remuneration and additional payments for overtime, night work, working on Sundays and public holidays, and shift work;
- d) bonuses and allowances paid regularly at each pay period, including:
 - workplace bonuses for noise, risk, difficult work, shift or continuous work, night work and working on Sundays and public holidays;
 - individual performance bonuses, bonuses for output, production, productivity, responsibility, diligence, punctuality, length of service, qualifications and special knowledge.

(Var11) Bonuses and ex gratia payments not paid at each pay period

All payments to employees which are not paid regularly at each pay period, including bonuses paid at fixed periods, not paid regularly at each pay period, bonuses linked to individual or collective performance, payments to employees' savings schemes.

- a) (Var12) Bonuses paid at fixed periods, i.e. payments which are not paid regularly at each pay period and the amount and periodicity of which are laid down in advance irrespective of results, the activity of the enterprise or individual or collective performance, e.g. 13th or 14th month payments, holiday bonuses, etc.;
- b) (Var13) bonuses linked to individual or collective performance, i.e. bonuses which are not paid regularly at each pay period and are linked to individual or collective performance. The amount of such bonuses is not laid down in advance and is determined according to production objectives, quality, productivity, value added, turnover or the profits of the enterprise;
- c) (Var14) payments to employees' savings schemes which include sums paid into savings schemes for employees (company savings schemes, share-purchase schemes, etc.). Payments made to set up a special fund for purchasing company shares or other financial assets for employees, even if they do not have immediate access to such assets, must be reduced by the amount of any tax exemption which may apply to them.

The distribution of shares, free of charge or the sale of shares at a reduced price to staff or to the special funds may be regarded as expenditure only if the shares in question are purchased on the market. The cost to the enterprise is determined by the difference between the purchase price and the selling or transfer price.

(Var15) Payments for days not worked

Remuneration paid for statutory, contractual or voluntarily granted leave and public holidays or other paid days not worked.

(Var16) Severance pay

Sums actually paid to dismissed workers: severance pay and compensation in lieu of notice.

(Var17) Benefits in kind

This refers to all goods and services made available to employees through the enterprise or establishment, in-

cluding company products, staff housing and company cars, including:

- a) (Var18) Company products are supplied free of charge for private use or sold to staff below cost price, taking any profits into account. For example, food and drink, excluding expenditure on canteens and meal vouchers, coal, gas, electricity, fuel oil, heating, footwear and clothing, excluding working clothes, micro-computers, etc.

The net price to the enterprise should be entered, i.e. the cost price of products supplied free of charge or the difference between the cost price and the price at which the products are sold to staff. Compensatory payments or benefits in kind which are not taken up must also be entered;

- b) (Var19) Staff housing: this refers to expenditure by the enterprise to assist employees with housing:
- expenditure on housing owned by the enterprise (expenditure on the maintenance and administration of housing, and tax and insurance relating to such housing);
 - allowances and subsidies granted to employees in connection with their housing, and installation and removal allowances;
 - reduced-interest loans for the construction or purchase of housing by staff (the difference between the market interest rate and the rate granted).
- c) (Var20) Company cars, or the cost to the enterprise of company cars supplied to employees for their private use. It should include the net running costs incurred by the enterprise (the annual cost of leasing or depreciation, insurance, maintenance and repairs, and parking). It should not include the capital expenditure involved in purchasing the vehicles, any income derived from their resale, or the proportion of the costs attributable to work-related use.

These estimates are based on information available in the enterprises, e.g. records of the fleet of vehicles of this type, the assessment of the average cost per vehicle, and the estimate of the proportion attributable to the private use of the vehicle by the employee.

(Var22) Statutory social security contributions paid by the employer

These are all the contributions paid to social security institutions by the employer and compulsory by law. The amount of such contributions must be entered net of any subsidies. They include:

- a) (Var23) statutory contributions to insurance schemes for retirement pension, sickness, maternity and disability;
- b) (Var24) statutory contributions to unemployment insurance schemes;
- c) (Var25) statutory contributions to insurance schemes for occupational accidents and diseases;

- d) (Var26) contributions to social security schemes;
- e) (Var27) all other statutory contributions.

(Var28) Collectively agreed, contractual and voluntary social security contributions payable by the employer

These are all contributions paid by the employer to social security schemes which are supplementary to those which are compulsory by law. Account should be taken of any tax exemptions which may apply. These include:

- a) (Var29) Supplementary pension schemes: these involve expenditure by the enterprise or local unit on the funding of non-compulsory supplementary pension schemes, such as:
- (Var30) sums paid to insurance companies for insured plan premiums (group insurance);
 - (Var31) contributions paid to self-administered pension funds;
 - (Var32) sums entered in the balance sheet as reserves or provisions for supplementary pension benefits;
 - (Var33) all other expenditures for supplementary pension schemes.
- b) (Var34) Supplementary sickness insurance schemes: these are contributions paid by the employer to non-compulsory sickness insurance schemes. This heading does not include direct payments to employees;
- c) (Var35) Supplementary unemployment insurance schemes: this includes contributions paid by the employer to non-compulsory supplementary unemployment insurance schemes;
- d) (Var36) All other non-compulsory supplementary social security schemes.

(Var37) Direct social benefits paid by the employer

These are all sums paid directly by the employer to employees and regarded as social security benefits, such as:

- a) (Var38) Guaranteed remuneration in the event of sickness: the sums paid directly by the employer to employees to maintain remuneration in the event of sickness, maternity or occupational accident to compensate for loss of earnings, minus any reimbursements paid by social security institutions.
- b) (Var39) Guaranteed remuneration in the event of short-time working: sums paid directly by the employer to employees to maintain remuneration in the event of short-time working, minus any reimbursements paid to the employer by social security institutions;
- c) (Var40) All other social benefits not mentioned elsewhere.

(Var41) Vocational training costs paid by the employer

These include all expenditure on training and further training of enterprise employees, in particular:

- a) (Var42) Remuneration of apprentices (minus any subsidies);
- b) (Var43) Social security contributions for apprentices (minus any reductions granted);
- c) (Var44) other vocational training costs not mentioned elsewhere: expenditure on vocational training services and facilities, depreciation and maintenance of buildings and installations, excluding staff costs; expenditure on participation in courses; the fees of instructors from outside the enterprise; expenditure on teaching aids and tools used for training; sums paid by the enterprise to vocational training organizations, etc. Subsidies linked to vocational training should be deducted.

(Var45) Other social expenditure paid by the employer

This covers both amounts paid directly to employees or indirect benefits. These include recruitment costs, costs for canteens and meal vouchers and all other expenditure not mentioned elsewhere:

- a) (Var46) recruitment costs: these are the sums paid to recruitment agencies, expenditure on job advertisements in the press, travel expenses paid to candidates called for interview, installation allowances paid to newly recruited staff, etc. This does not include running administration costs (office expenses, staff wages, etc.);
- b) (Var47) Costs of canteens and meal vouchers: depreciation of buildings and installations and repair and maintenance costs, salaries and wages paid directly by the enterprise to canteen staff must not be entered under this heading. The expenditure on meal vouchers supplied to employees:
- c) (Var48) All other social expenditure and the amounts paid directly to employees or indirect benefits:
 - welfare services;
 - occupational health services;
 - cultural, sporting and leisure facilities and services;
 - kindergartens and day nurseries;
 - staff shops;
 - transport costs for journeys between home and the usual place of work;

- working clothes provided by the employer;
- payments into trade union funds and costs of works committees;
- study grants for employees and their families;
- all other social expenditure not mentioned elsewhere.

All such expenditure includes the depreciation of buildings and installations and repair and maintenance costs. Salaries and wages paid by the enterprise directly to canteen staff are not entered under this heading.

(Var49) Taxes paid by the employer

These are all taxes based on the wages and salary bill or on employment. These are taxes considered as labour costs.

(Var50) Subsidies received by the employer

These are all amounts received in the form of subsidies of a general nature intended to refund part or all of the cost of direct remuneration but not intended to cover social security or vocational training costs. It does not include refunds paid to the employer by social security institutions or supplementary insurance funds.

Temporary work

This refers to work provided by enterprises or temporary agencies. There must be no direct contractual relationship between the enterprise and such staff.

- a) (Var52) Employment costs for temporary staff: sums paid by the employer to temporary agencies for the performance of vocational or temporary work;
- b) (Var53) The number of hours of temporary work paid for by the enterprise or establishment.

The coefficients of variation

The coefficient of variation of the hourly cost is retained in the 1992 survey. However, the coefficient of variation of the monthly cost is replaced by the coefficient of variation of annual labour cost per employee. The coefficients of variation are supplied by the Member States because they are derived from calculations based on the enterprise's individual data, using formulae defined in advance by the guidelines for the Community survey.

a) (Var56) Calculation of the coefficient of variation of annual labour cost per employee

$$CV = \frac{\sigma}{\bar{a}} \times 100 ;$$

$$\sigma = \sqrt{\frac{\sum_i^n P_i Z_i \left(\frac{X_i}{Z_i} - \bar{a} \right)^2}{\sum_i^n P_i Z_i}} ;$$

$$\bar{a} = \frac{\sum_i^n P_i X_i}{\sum_i^n P_i Z_i} = \frac{\sum_i^n P_i Z_i \left(\frac{X_i}{Z_i} \right)}{\sum_i^n P_i Z_i}$$

where

- i= index of the unit in a sample of size n
- n= number of units in the sample
- Pi= raising factor for grossing up to the universe (reciprocal value of the sampling ratio)
- a= average value of annual labour cost per employee in the universe
- Xi= total expenditure of the unit
- Zi= total number of employees in full-time units

b) (Var57) Calculation of the coefficient of variation of hourly labour cost

$$CV = \frac{\sigma}{\bar{C}} \times 100,$$

$$\sigma = \sqrt{\frac{\sum_i^n P_i Y_i \left(\frac{X_i}{Y_i} - \bar{C} \right)^2}{\sum_i^n P_i Y_i}} ;$$

$$\bar{C} = \frac{\sum_i^n P_i X_i}{\sum_i^n P_i Y_i} = \frac{\sum_i^n P_i Y_i \left(\frac{X_i}{Y_i} \right)}{\sum_i^n P_i Y_i}$$

where

- i= index of the unit in a sample of size n
- n= number of units in the sample
- Pi= raising factor for grossing up to the universe (reciprocal value of the sampling ratio)
- a= average value of hourly labour cost in the universe
- Xi= total expenditure of the unit
- Zi= total number of hours worked in the unit

Classifications

The survey data are collected by components of the labour cost of enterprises and establishments and classified by the economic activity, size or regional location of the enterprises and establishments.

Classification by economic activity

All data are classified according to all the economic activities covered by the survey field. The breakdown is at the most aggregated level (sections) up to 3-digit level (groups) of the Statistical Classification of Economic Activities of the European Community, NACE Rev.1 (Annex A2).

Classification by size

All data are also classified by size class in terms of registered employees during the reference year. The size classes taken into account are based on the average number of full-time and part-time employees, excluding apprentices, in 1992. The enterprises and establishments are classified in 11 categories of different sizes, i.e.:

- 1st class size 10 or more employees
- 2nd class size 10 to 49 employees
- 3rd class size 10 to 19 employees
- 4th class size 20 to 49 employees
- 5th class size 50 to 199 employees
- 6th class size 50 to 99 employees
- 7th class size 100 to 199 employees
- 8th class size 200 or more employees
- 9th class size 200 to 499 employees
- 10th class size 500 to 999 employees
- 11th class size 1000 or more employees

Classification by region

The survey of labour costs data are compiled at the level NUTS 1 of the Nomenclature of Territorial Units (Annex A3). This nomenclature represents a unique and coherent plan of territorial distribution based mainly on the institutional breakdown in force in the Member States.

Such a classification makes it possible to achieve a detailed level of statistical data combining the three characteristics of an enterprise or of an establishment (region, economic activity and size), with due regard, however, for the fact that :

- the characteristics of the enterprise do not permit the classification of data by region;
- the economic activities available are those from the most aggregated NACE level (sections) to 2-digit NACE level (divisions);
- the size classes 10 or more, 10 to 49, 50 to 199, 200 and more are used.

The processing of confidential data

The processing of data declared confidential by the Member States is necessary when the economic activity concerns only one or two establishments or where one establishment predominates in a given region. The restriction method is currently used to ensure confidentiality. This consists firstly, in combining the size classes (10-19, 20-49 into 10-49) and secondly, in eliminating selective data so that the confidential data cannot be recovered by calculation.

Special provisions

The statistical information available in each Member State does not provide a valid basis for comparisons, in particular because of the differences between their laws, regulations and administrative practices. For this reason Community statistics are compiled on the basis of uniform definitions and harmonised methods in order to provide a high degree of comparability of results.

On this basis it is necessary:

- a) to monitor the same variables in all the countries;
- b) to apply the same definitions of variables for all the countries;
- c) to use uniform classifications of economic activities and of regions and identical size classes;

d) to use the same reference year;

e) to have the data processed centrally by Eurostat.

However, special provisions need to be applied to some Member States in order to take account of the specific technical difficulties which these States encounter when collecting certain types of information. These special provisions apply in so far as they do not detract from the quality of the statistical information. In the context of the survey, the following provisions are requested by the Member States:

a) The survey shall not cover the following activities:

- **in Germany:** sale and repair of motor vehicles, wholesale on a fee or contract basis, other wholesale trade, hotels and restaurants, travel agencies, real estate, renting without operator; in addition **for the territory of the former German Democratic Republic, including East Berlin:** computer activities, business research and development, business activities.

- **in Greece:** construction, wholesale on a fee or contract basis, other wholesale trade;

- **in Ireland:** hotels and restaurants;

- **for all countries:** monetary intermediation involving the central bank;

b) The following data shall be provided on an optional basis:

- the breakdown of labour costs between manual and non-manual workers in industry in **Germany**;

- data on the wages and salaries of persons engaged in vocational training³ and those of staff working for enterprises' social benefits services in **Germany**;

- data on establishments with fewer than 10 employees and establishments engaged in transport and communication activities in **Spain and in France**;

- data on the trading activities of the branches of activities of Education, Health and collective and individual Social Services in **France**;

- the compiling of a combined labour costs and wage structure survey⁴ in **France**;

- the preparation of a questionnaire adapted to enterprises with fewer than 100 employees⁵ in the **United Kingdom**.

3 According to Statistisches Bundesamt, this would be a useful indication of the cost of vocational training to enterprises (Methodology of the Labour costs survey 1992).

4 According to the INSEE, as a result, for each establishment data are available such as the individual remuneration of a sample of employees and the personal characteristics of these employees (sex, nationality, seniority, type of contract, etc). The questionnaire also includes qualitative management data relating to the establishment... (Département de l'emploi et des revenus d'activité, Méthodologie de l'enquête CMO 1992).

5 According to the Employment department, to diminish small enterprises' reticence about replying to the questionnaire (Labour cost survey methodology).

Comparability with previous surveys

Some alterations slightly affect the comparability of the 1992 survey with previous surveys.

- a) One of the main alterations involves the use of a **new statistical classification of economic activities** in the European Community, which replaces the classification used previously, i.e. "NACE 70". In November 1990, Council Regulation (EEC) No 3037/90 on the statistical classification of economic activities in the European Community, known as NACE (Rev. 1), entered into force. Its aim was to establish a common statistical classification of economic activities in order to ensure the international comparability of economic statistics.

Under that Regulation, statistics classified by economic activity collected after 1 January 1993 by the Member States were to be compiled using NACE Rev. 1 or a national classification derived therefrom. However, the application of this new classification included a transitional period starting on January 1993 and ending on 31 December 1994, during which the Commission could authorise a Member State, on the basis of duly substantiated technical or operational reasons, to use a classification other than that provided for. All the Member States except one endeavoured to forward the results of the labour cost survey in NACE Rev.1.

- b) The rise in employment in economic activities which do not produce consumer goods directly, i.e. **services**, means that these activities are covered depending on accessibility. Statistical data on labour costs in 1992 also included hotels and restaurants, financial intermediation (except insurance and pension funding), insurance and pension funding (except compulsory social security), real estate, renting and business activities, and lastly travel agencies. In addition some activities covered by previous surveys, but which provided incomplete data, are covered in greater depth in 1992, e.g. wholesale on a fee or contract basis, retail sale of automotive fuel, wholesale of waste and scrap, wholesale and retail trade, repair of motor vehicles and motorcycles.
- c) The splitting of the **size class** 10-49 into two separate classes (10-19 and 20-49) should facilitate comparability between the data of the survey of Labour Costs and that of the survey of Structures and Activities in Industry, which normally includes enterprises of 20 or more employees. "The size of the establishment can be a strong determining factor (in a given sector of activity) for labour costs. And often what is regarded as a sectoral effect is only a reflection of the establishment size in this sector"⁶.
- d) The new structure of the **Federal Republic of Germany** is included in the 1992 survey, enabling data

to be collected in the regions of former East Berlin, Brandenburg, Mecklenburg Western Pomerania, Saxony, Saxony Anhalt, Thuringia.

- e) The **distinction between manual and non-manual workers** in industry is ignored in the Community survey as is the **distinction between men and women**, since some Member States reported difficulties and had even disregarded these differences at national level. The distinction men/women is only used in the declaration of staff numbers and not to calculate labour costs. The analysis of these distinctions is more fitting for a survey such as "Wages Structure". As a result the data on costs cover all employees (manual and non-manual workers) without distinction as to sex, age, profession, experience, qualifications, etc.
- f) In the framework of a survey like that of labour costs, **only the number of hours actually worked is used**, in compliance with the definition of the International Labour Office, which is adopted in the national accounts of the European System of Integrated Economic Accounts⁷. The combined use of two concepts such as the hours actually worked and the contractual or normal working hours raises problems when calculating the hourly cost of employees. Therefore the concept of hours actually worked is used in preference to the concept of contractual or normal working hours.
- g) The survey has been conducted since 1981 without major changes to the list of variables to be forwarded to Eurostat. Nonetheless, two optional variables have been introduced: **the benefit in kind of the company car and temporary staff**. This latter variable has been introduced to elucidate the effects of this phenomenon which is increasing greatly in popularity.
- h) Changes have also been introduced in the structure of labour costs (Annex A4).

Changes in remuneration systems must be taken into account, since the major trend is towards the development of collective or individual bonuses paid to employees. These new forms of remuneration require special monitoring.

Bonuses where the amount is laid down in advance are handled separately from those where the amount is linked to individual or collective performance, or from enterprise payments towards the creation of an employee saving scheme.

Payments for days not worked and severance pay are handled separately in order to obtain better coverage.

Benefits in kind are broken down according to the nature of the benefits: company products, expendi-

6 Report of Zighera Jacques "Amélioration des enquêtes sur le Coût de la main-d'oeuvre" (Improving Labour Cost surveys).

7 Community version of the United Nations national accounting system.

ture by the enterprise to assist employees with housing, company cars. The costs to the enterprise of company cars supplied to employees for their private use are now considered as benefits in kind. In 1988, the cost of using a company car for journeys between home and workplace and for private use were included under "Other social expenditure".

The social security contributions paid by the employer are reorganised, so that sums paid directly by the employer to employees come under the heading "Direct social benefits". They include guaranteed remuneration in the event of sickness, of short-time working, and all other sums which are paid directly to employees and regarded as social security, statutory or contractual benefits.

List of variables to be forwarded to Eurostat

The questionnaires used for collecting the data are prepared by the National Statistical Institutes. To ensure comparability of results, the national questionnaires take account of the list of variables to be forwarded to Eurostat. The level of application of the classification of economic activities varies according to the breakdown of the data by country, by size class or by region.

Title	[NACE 1-3 X 12 countries]	[NACE 1-3 X 12 count. X 11 size classes]	[NACE 1-2 ¹ X Regions X 4 size classes]
A) Number of employees			
1. Full-time employees (excluding apprentices)	X	X	X
2. Part-time employees (excluding apprentices)	X	X	X
3. Total number of employees (1+2)	X	X	X
4. Part-time employees converted into full-time units	X	X	X
5. Total number of employees converted into f.t.u	X	X	X
6. Apprentices	X	X	X
B) Hours worked			
7. Total number of hours worked by all employees during the year (excluding apprentices) (8+9)	X	X	X
8. Total number of hours worked by full-time employees during the year (excluding apprentices)	X	X	X
9. Total number of hours worked by part-time employees during the year (excluding apprentices)	X	X	X
C) Type of expenditure			
10. Direct remuneration	X	X	X
11. Bonuses and ex gratia payments not paid at each period (12+13+14)	X	X	X
12. Bonuses paid at fixed periods	X		
13. Bonuses linked to individual or collective perform.	X		
14. Payments to employees' savings schemes	X		
15. Payments for days not worked	X	X	X
16. Severance pay	X	X	X
17. Benefits in kind (18+19+20)	X	X	X
18. Company products	X		
19. Staff housing ¹	X		
20. Company cars (voluntary) ²	X		
21. Total social security charges paid by the employer (22+28+37)	X	X	X
22. Statutory social security contributions paid by the employer (23+24+25+26+27)	X	X	X
23. Retirement pension, sickness, maternity and disability	X		
24. Unemployment	X		
25. Occupational accidents and diseases	X		
26. Family allowances	X		
27. Other	X		

¹ only industrial branches C, D, E, F of NACE Rev.1

² voluntary, according to the importance of this variable in Member States

Title	[NACE 1-3 X 12countr.]	[NACE 1-3 X12countr.s X11size clas.]	[NACE 1-2 ¹ X Regions X4 size clas.]
28. Collectively agreed, contractual and voluntary social security contributions by the employer (29+34+35+36)	X	X	X
29. Supplementary pension schemes (30+31+32+33)	X		
30. Insured plans	X		
31. Self-administered funds	X		
32. Book reserves or provisions	X		
33. Other	X		
34. Supplementary sickness insurance schemes	X		
35. Supplementary unemployment schemes	X		
36. Other supplementary schemes	X		
37. Direct social benefits (38+39+40)	X	X	X
38. Guaranteed remuneration in the event of sickness	X		
39. Garant. remuner. in the event of short-time working	X		
40. Other	X		
41. Vocational training costs (42+43+44)	X	X	X
42. Remuneration of apprentices	X		
43. Social security contribution for apprentices	X		
44. Other vocational training costs	X		
45. Other expenditure (46+47+48)	X	X	X
46. Recruitment costs	X		
47. Canteens and meal vouchers	X		
48. Other social expenditure	X		
49. Taxes	X	X	X
50. Subsidies	X	X	X
51. Total labour costs	X	X	X
D) Temporary staff			
52. Employment costs for temporary staff (<i>voluntary</i>) ²	X	X	X
53. Number of hours worked by temporary staff (<i>voluntary</i>) ²	X	X	X
E) Statistical information			
54. Local units/enterprises, universe	X	X	X
55. Local units/enterprises, sample	X	X	X
56. Coefficient of variation of annual labour costs per employee	X	X	X
57. Coefficient of variation of hourly labour costs	X	X	X

¹ only industrial branches C, D, E, F of NACE Rev.1

² voluntary, according to the importance of this variable in Member States

Characteristics of sampling methods

The statistical information available in each Member State does not allow valid comparisons between them, owing to the differences in legislation, administrative regulations and practices. Thus the establishment of common statistical standards making it possible to produce harmonised information is most effectively undertaken at community level. Implementation of these standards, however, is the responsibility of the official statistics service of each Member State. They are responsible for the sampling procedure, the questionnaires, and collection, processing and the transmission of results to Eurostat.

BELGIUM

1) National service responsible

Institut National de Statistique (National Statistical Institute)

2) Statistical unit

The unit of observation is the establishment for industrial activities, and the enterprise for services, irrespective of the number of establishments. However, if an industrial enterprise includes several establishments without separate accounting data and then becomes the declaring unit, a distribution coefficient is imputed based either on the total payroll, or on the number of employees.

3) Scope of the survey

The survey base is the register of establishments and enterprises occupying at least 10 and more employees, maintained by the National Office of Social Security (ONSS).

4) Sampling arrangements

Selection of the establishments and enterprises is by random sampling. In industry, the universe of enterprises and establishments is stratified by branch of eco-

omic activity, region and size, whilst stratification for services is by branch of economic activity and size. The basic sample is thus made up of 4 335 statistical units in industry and 3 159 in the services. From this basic sample, 3 890 and 2 748 units respectively are used, owing to non-responses, bankruptcies, and the exclusion of units from the reference files.

5) Treatment of non-responses

The sample was sufficiently large to allow for the potential proportion of non-responses.

6) Weighting of the sample

Weighting is done according to the NACE and by size classes. The weighting factor is the ratio of the number of units in the universe to the number of units actually having answered.

DENMARK

1) National service responsible

Danmarks Statistik (Statistics Denmark)

2) Statistical unit

The observed units are the local unit in the economic activities of industry, and the enterprise in those of the services, with 10 or more employees.

3) Scope of the survey

"Business Register of Statistics Denmark" is used as a base file, from which 14 428 units constitute the field of observation of the survey.

4) Sampling arrangements

The sample criteria are the NACE Rev.1 (up to division level) and the size of the unit. The basic sample is composed of 8 039 units, after which some are rejected

for the following reasons: cessation of activity, manpower of less than 10 employees in 1992. From this basic sample, 6 833 enterprises or establishments replied and were used for preliminary calculations. A number of these answers were rejected during validation of the data. The data used are based on 5 589 units.

5) Treatment of non-responses

There is no specific treatment for failures to reply.

6) Weighting of the sample

The figures from the 5 589 units from which useful data were available, were weighted according to stratum weights established from the actual number of the employees in each stratum. The same number was used when sampling.

GERMANY

1) National service responsible

Statistisches Bundesamt, jointly with the Statistical Offices of the Länder.

2) Statistical unit

In principle the survey unit is the enterprise in both industry and services. Industrial enterprises must complete a separate questionnaire for each of their establishments. The purpose of the survey of enterprises is to ensure that expenditure on central services, such as company pension scheme, training facilities and staff sickness funds, are correctly recorded at least for the enterprise as a whole. Service enterprises with establishments in both parts of Germany must declare separate results for establishments in the 11 original Länder and in the five new Länder.

3) Scope of the survey

For the 11 original Länder the survey base is the register of manufacturing industry (excluding, and for services the 1987 census of establishments. In the new Länder, the register of manufacturing industry and the 1990 employment survey were consulted. From these, 188958 and 13540 enterprises with 10 and more employees were included in the survey respectively in the 11 original Länder and the new Länder.

4) Sampling arrangements

In the 11 original Länder 27 000 enterprises were sampled, i.e. on average approximately 15%, and in the new Länder 11 000 sample units (on average approximately 58%). The sample for the entire federal territory amounts to approximately 20%. The sample basis was stratified by Land within 89 and 79 branches of economic activity, and again into seven size classes. The division among the Länder was made by applying the principle

of the comparable precision of classified results, i.e. smaller Länder were allocated higher average sampling rate and larger Länder lower one. The sampling rate for each Land was determined in such a way that comparable relative standard errors are to be expected for all strata and for the characteristic "supplementary personnel expenditure" and correlating characteristics.

5) Treatment of non-responses

When sampled units do not respond a distinction is made between "false" non-responses, i.e. sampled units which no longer exist at the time of the survey or do not fit in the sampling frame, and "true" non-responses, i.e. sampled units which exist and fit the sampling frame but simply did not respond. True non-responses lead to an adaptation of the weighting factor. For this purpose a factor complementary to the weighting factor is applied.

6) Weighting of the sample

The sample data are freely extrapolated, i.e. for each stratum a weighting factor is calculated from the number of enterprises in the population and the number of units sampled.

GREECE

1) National service responsible

Greek National Statistical Service

2) Statistical unit

The unit of observation is the establishment employing 10 or more employees annually. If the enterprise has several local units and does not maintain separate data, a distribution coefficient is attributed for the number of employees or of remuneration.

3) Universe of the survey

The sample is taken from the register of establishments drawn up on the basis of the results of the general census of establishments of 1988.

4) Sampling arrangements

The stratification necessary to define the sample size is carried out on the branches of economic activity, on size classes of the establishments, and on the defined regions. Establishments occupying fewer than 50 employees are surveyed, while establishments of more than 50 employees are included systematically in the sample. The drawing of the sample was carried out by random sampling. Of the 16 041 observable establishments, 6 124 were selected in the basic sample. The response rate was approximately 72% for all the branches of economic activity, with 4 407 establishments included. The reasons for non-response include closures and change of activity.

5) Treatment of non-responses

There is no specific adjustment in the event of failure to reply.

6) Weighting of the sample

The results of the sample are weighted using extrapolation coefficients by "cell". These coefficients are calculated on the basis of the annual average of employees in establishments from the census, and not the actual employment during the year of the survey.

SPAIN**1) National service responsible**

Instituto Nacional de Estadística (National Statistical Institute)

2) Statistical unit

The observed unit is the establishment.

3) Scope of the survey

The frame of reference used is that of the files of the accounts of contributions of the enterprises at Social Security, i.e. a number of workers who contribute to Social Security under a single enterprise number. Thus it defines the statistical unit at the level of the region (autonomous community) and by economic activity.

4) Sampling arrangements

The basic sample size is of 21 149 establishments, obtained according to the sampling procedure stratified on 60 branches of economic activities considered as independent populations. The stratification is then carried out according to the number of employees, by calculating the sample size in agreement with the variance of the number of employees. In the first five strata of size classes, the fraction of survey varies between 10 and 30 per cent. In the last two strata of size classes (200 to 499 and 500 and more) all the establishments were systematically included.

5) Treatment of non-responses

The response rate is 80 per cent, including 20 per cent non-compliant responses not processed. Units which are not contactable are replaced by others from a reserve sample. The sample is finally re-weighted to take account of the non-responses.

6) Weighting of the sample

Discrete estimators have been used based on the auxiliary variable "number of employees" taken from the Social Security reference register.

FRANCE**1) National service responsible**

Institut National de la Statistique et des Études Économiques (INSEE)

2) Statistical unit

The declaring unit in both industry and services is the establishment. Some responding establishments have provided a response for a group of establishments inof the sample. In this case, results are calculated for each establishment using a distribution key based on the number of employees.

3) Scope of the survey

The survey is carried out by sample survey, the base of this sample survey being the register of establishments from INSEE's SIRENE database of enterprises and establishments (Système Informatique pour le Répertoire des Entreprises et des Etablissements). In 1992, this file contained about 210 090 establishments withof more than 10 employees.

4) Sampling arrangements

The initial sample size was 25 000 establishments. The sample units were selected after stratification by economic activity, size and region, and then by simple random sampling.

5) Treatment of non-responses

The overall response rate was 64%, slightly lower than that of the previous rounds of the survey. The lowest rates were recorded in the establishments with between 10 and 50 employees, and in the following economic activities : transport, telecommunications, building, and in the current consumer goods industry. The data provided by the respondents are adjusted for non-responses on the basis of a Logit model (model adjusting the probability of non-responses according to a number of variables).

6) Weighting of the sample

To adjust non-responses, the respondents' weightings are corrected according to their probability of reply to the survey. This probability is estimated according to the characteristics of the establishment available in the original survey file drawn from the SIRENE records.

IRELAND**1) National service responsible**

Central Statistics Office

2) Statistical unit

The enterprise is defined as the declaring and observation unit.

3) Scope of the survey

The questionnaire of the survey is sent to all the identified enterprises in the Office Register, which the Central Statistics Office is following up. This register covers all industrial enterprises having a minimum of 20 employees, as well as all wholesale and retail trade, banking activities and credit institutes, insurance enterprises having a minimum of 10 employees.

4) Sampling arrangements

The survey is carried out on all the enterprises on the register. 3 628 enterprises of the 4 885 initially considered significant answered to the questionnaires.

5) Treatment of non-responses

All the results contain estimates for non respondent enterprises. These estimates were imputed for three different size classes within each economic activity. Thus, estimates per employee of labour cost components in each cell (size/activity class) are combined with the number of employees which were not covered. The latter information is obtained from other CSO inquiries to produce estimates for non-respondents.

6) Weighting of the sample

Weighting does not apply.

LUXEMBOURG

1) National service responsible

Service Central de la Statistique et des Études Économiques (STATEC).

2) Statistical unit

The unit of observation is the local unit for industry and the enterprise for services.

3) Scope of the survey

The survey is carried out on all the enterprises with 10 or more employees on average in 1991. The basic file is the Register of Enterprises maintained by STATEC.

4) Sampling arrangements

The basic sample comprises 1 857 enterprises or establishments. 16.2% of these are rejected owing to a number of employees lower than 10, liquidation, etc. After eliminating the non-valid units, the final sample comprises 1 556 enterprises, from which there was a response rate of 87%. Thus, results were forwarded to Eurostat for 1 356 enterprises of the 1 556 questioned.

5) Treatment of non-responses

"Non-responses" were not taken into account.

6) Weighting of the sample

Weighting does not apply.

NETHERLANDS

1) National service responsible

Centraal Bureau voor Statistiek (Statistics Netherlands)

2) Statistical unit

The unit of observation is the kind of activity unit - sometimes the local kind of activity unit, from the General Business Register of Statistics Netherlands. The declaring unit is the kind of activity unit.

3) Scope of the survey

The General Business Register has been used for the scope of the survey. This register includes all transactors of the Netherlands, in particular enterprises and kind of activity units.

4) Sampling arrangements

The survey used a sample design where all units of 100 and more employees are covered on a sample basis. In the sample, a stratification is applied by branch of economic activity (223 strata) and by size classes (10-19, 20-49, 50-99), i.e. 669 sample cells. For each cell, establishments are sorted by subgroup of branches of economic activity followed by a proportional selection. The sample fraction per stratum lies between 10 and 45%. In some cells, all establishments are selected, because of representativeness of the sample cell. The basic sample size is of 10 606 kind of activity units. The answer rate is 92.3 per cent, i.e. 9 276 answers from 10 051 existing units.

5) Treatment of non-responses

Failures to reply are integrated: the average of the results obtained in a cell of the sample is attributed to an identical cell without answer.

6) Weighting of the sample

The weighting factor is calculated from the quotient of the total number of establishments in the sample cell from the register on the number of respondent establishments in this same sample cell.

PORTUGAL

1) National service responsible

Ministério para a Qualificação e o Emprego (Ministry for Qualification and Employment, Department of Statistics)

2) Statistical unit

The survey is carried out on the local units for the activities of industry and the enterprises for those of services. Construction is an exception ; here the unit of observation is not the local unit but the enterprise. In mainland regions, the survey is a sample survey of establishments occupying 10 to 99 employees for the establishments of 100 and more employees, the survey is exhaustive. For the autonomous regions of Madeira and the Azores, the survey is of all establishments with 10 or more employees.

3) Scope of the survey

The universe is based on the administrative register "Quadros de Pessoal", which covers all public and private enterprises, that is to say, all entities with employees covered by social security systems.

4) Sampling arrangements

Establishments in the extractive and manufacturing industries, and the production and distribution of electricity, gas and water are broken down according to level 2 of the Classification of Territorial Units NUTS and into size classes. The other activities are broken down by size and by region, namely mainland Portugal, and the autonomous regions of Madeira and Azores. The basic sample size amounted to approximately 12 000 enterprises and local units. The distribution of the sample in the resulting cells crossing region/activity/size class is effected by distributing the sample proportionally to the square root of total employment. This guarantees the representation in the sample of activities with less employment, and thus reduces disparities among activities. The response rate was 71.7 per cent for all the size classes and economic activities, with the highest rates for units of 500-999 employees (76.9%) and 1000 and more employees (81.6%).

5) Treatment of non-responses

The non-responding enterprises and local units in each cell were attributed the behaviour of the responding units in the same cell.

6) Weighting of the sample

In order to determine the results for the entire population the data obtained from the sample are extrapolated by applying to each cell a coefficient is determined by

dividing the total employment by the employment in the responding units in that cell.

UNITED KINGDOM**1) National service responsible**

Central Statistics Office, Employment Department, and in Northern Ireland the Department of Economic Development

2) Statistical unit

In the industrial branches, the unit of observation is the establishment, whereas enterprises are questioned for all the other non-industrial branches.

3) Scope of the survey

The sampling arrangements is based on details from Census of Employment register of 1989. Enterprises with fewer than 10 employees are excluded from the survey, as are those with fewer than 200 employees which took part in the Labour Costs Survey of 1988.

4) Sampling arrangements

The survey is based on a random sample covering 17 370 enterprises and establishments. The sampling fraction varies according to the branch of activity and the size of the establishments, except in the following cases where all establishments and enterprises are surveyed:

- a) for energy and water supply, manufacturing and construction: all establishments of 500 and more employees;
- b) for the activities of wholesale and retail trade, for hotels and catering, travel agencies and organisations: all enterprises of 200 or more employees.

The data for the activities of the mining industry are obtained by British Coal and British Gas. Those of the activities of banking are obtained by the British Bankers Association.

5) Treatment of non-responses

There is no specific adjustment.

6) Weighting of the sample

There is no specific information.

ANNEXES

COUNCIL REGULATION (EEC) No 3949/92

of 21 December 1992

relating to the organization of a survey of labour costs in industry and the services sector

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Economic Community, and in particular Article 213 thereof,

Having regard to the proposal from the Commission,

Whereas, in order to carry out the tasks assigned to it by the Treaty, in particular those set out in Articles 2, 3, 117, 118, 122 and 123 thereof, the Commission must be kept informed of labour costs and workers' incomes in the Member States;

Whereas the statistical information available in each Member State does not provide a valid basis for comparisons, in particular because of the differences between the laws, regulations and administrative practices of the Member States, and whereas surveys must therefore be carried out and the results processed on the basis of uniform definitions and methods;

Whereas the best method of assessing the level, composition and trends of both labour costs and of workers' incomes is to carry out specific surveys, as was most recently done in 1989 in implementation of Council Regulation (EEC) No 1612/88 of 9 June 1988 relating to the organization of a survey of labour costs in industry, wholesale and retail distribution, banking and insurance⁽¹⁾, on the basis of accounting data relating to 1988;

Whereas, because of the major changes in the level and structure of expenditure by undertakings on wages and related employers' contributions, a new survey must be carried out based on accounting data for 1992 in industry, trade, banking and insurance, in order to bring up to date the results of the previous survey;

Whereas, because of the changes in the economic structures and the unemployment situation in the Member States the range of economic activities covered must be extended, particularly in the services sector;

Whereas, because of the size of the field covered, the survey must be based on a sample in order to avoid placing an excessive burden on the undertakings and the budgets of the European Communities and the Member States,

Article 1

As part of its periodic surveys on labour costs and workers' incomes, the Commission shall conduct a survey on labour costs in industry and certain services sectors in 1993 on the basis of accounting data relating to 1992.

Article 2

1. The survey shall cover undertakings or local units with at least 10 employees carrying out the activities defined in sections C, D, E, F, G, H and K, divisions 65 and 66, and group 63.3 of the Statistical Classification of Economic Activities within the European Communities, NACE (Rev. 1), taking account of the special provisions set out in the Annex to this Regulation.

2. The survey shall be carried out by sampling.

Article 3

Employers shall, in respect of the undertakings or local units in the sample, provide the information needed to determine labour costs on the basis of accounting data for 1992 under the conditions set out below.

Article 4

The survey shall cover:

1. wage costs, including bonuses and allowances, and all incidental expenditure, including in particular employers' contributions to social security and supplementary schemes and other social payments, including the cost of vocational training and any taxes and subsidies directly related to labour costs;
2. the total staff employed by the undertakings or local units; and
3. working hours.

Article 5

1. The information shall be collected by the statistical offices of the Member States, which shall draw up appropriate questionnaires.

⁽¹⁾ OJ No L 145, 11. 6. 1988, p. 1.

In cooperation with those offices, the Commission shall determine the list of characteristics and definitions to be used for the surveys.

The Commission shall also, under the same conditions, stipulate the starting and closing dates for the survey and deadlines for replying to the questionnaires.

2. Persons required to supply information shall reply to the questionnaires truthfully, completely and within the time limits set.

Article 6

1. The statistical offices of the Member States shall process the replies to the questionnaires.

After verification, and in accordance with the utilization programme defined by the Commission, they shall forward the results of the survey, including the data declared confidential by the Member States pursuant to domestic legislation or practice concerning statistical confidentiality, in accordance with the provisions of

Council Regulation (Euratom, EEC) No 1588/90 of 11 June 1990 on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities⁽¹⁾. The said Regulation governs the confidential treatment of information.

2. The results shall be broken down by sector of economic activity according to NACE (Rev. 1), by region and by size category of undertaking or local unit.

Article 7

Individual items of information supplied for purposes of the survey may be used for statistical purposes only.

They may not be used for tax or other purposes or be communicated to third parties.

Article 8

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 21 December 1992.

For the Council

The President

D. HURD

⁽¹⁾ OJ No L 151, 15. 6. 1990, p. 1.

*ANNEX***SPECIAL PROVISIONS**

, (Article 2 (1))

I. Exceptions to the scope of the survey

1. For all the Member States: class 65.11.
2. For Germany: section H, divisions 50, 70 and 71, groups 51.1 and 63.3 and class 51.57.
Divisions 72, 73 and 74 will be excluded for the territory of the former German Democratic Republic, including East Berlin.
3. For Greece: section F, group 51.1 and class 51.57.
4. For Ireland: section H.

II. More detailed information

Member States may provide for the supply of more detailed information, for example by making a distinction between manual and non-manual workers or by covering units with fewer than 10 employees.

III. Use of a special nomenclature

In agreement with the Commission, a Member State may forward the results of the survey on the basis of the NACE classification (version 70).

- Annex A2 - Breakdown by economic activity

Those economic activities branches covered by the Labour Cost survey are based on the Classification of Statistical Economic Activities in the European Community NACE Rev.1

CODE	Title
C+D+E+F	Industry Total
Section C	Mining and quarrying
10	Mining of coal and lignite; extraction of peat
10.1	Mining and agglomeration of hard coal
10.2	Mining and agglomeration of lignite
10.3	Extraction and agglomeration of peat
11	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying
11.1	Extraction of crude petroleum and natural gas
11.2	Service activities incidental to oil and gas extraction excluding surveying
12	Mining of uranium and thorium ores
13	Mining of metal ores
13.1	Mining of iron ores
13.2	Mining of non-ferrous metal ores, except uranium and thorium ores
14	Other mining and quarrying
14.1	Quarrying of stone
14.2	Quarrying of sand and clay
14.3	Mining of chemical and fertilizer minerals
14.4	Production of salt
14.5	Other mining and quarrying n.e.c.
Section D	Manufacturing
15	Manufacture of food products and beverages
15.1	Production, processing and preserving of meat and meat products
15.2	Processing and preserving of fish and fish products
15.3	Processing and preserving of fruit and vegetables
15.4	Manufacture of vegetable and animal oils and fats
15.5	Manufacture of dairy products
15.6	Manufacture of grain mill products, starches and starch products
15.7	Manufacture of prepared animal feeds
15.8	Manufacture of other food products
15.9	Manufacture of beverages
16	Manufacture of tobacco products
17	Manufacture of textiles
17.1	Preparation and spinning of textile fibres
17.2	Textile weaving
17.3	Finishing of textiles
17.4	Manufacture of made-up textile articles, except apparel
17.5	Manufacture of other textiles
17.6	Manufacture of knitted and crocheted fabrics
17.7	Manufacture of knitted and crocheted articles
18	Manufacture of wearing apparel; dressing and dyeing of fur
18.1	Manufacture of leather cloths
18.2	Manufacture of other wearing apparel and accessories
18.3	Dressing and dyeing of fur; manufacture of articles of fur

CODE	Title
19	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear
19.1	Tanning and dressing of leather
19.2	Manufacture of luggage, handbags and the like, saddlery ad harness
19.3	Manufacture of footwear
20	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
20.1	Sawmilling and planing of wood, impregnation of wood
20.2	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards
20.3	Manufacture of builders' carpentry and joinery
20.4	Manufacture of wooden containers
20.5	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
21	Manufacture of pulp, paper and paper products
21.1	Manufacture of pulp, paper and paperboard
21.2	Manufacture of articles of paper and paperboard
22	Publishing, printing and reproduction of recorded media
22.1	Publishing
22.2	Printing and service activities related to printing
22.3	Reproduction of recorded media
23	Manufacture of coke, refined petroleum products and nuclear fuel
23.1	Manufacture of coke oven products
23.2	Manufacture of refined petroleum products
23.3	Processing of nuclear fuel
24	Manufacture of chemicals and chemical products
24.1	Manufacture of basic chemicals
24.2	Manufacture of pesticides and other agro-chemical products
24.3	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
24.4	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
24.5	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
24.6	Manufacture of other chemical products
24.7	Manufacture of man-made fibres
25	Manufacture of rubber and plastic products
25.1	Manufacture of rubber products
25.2	Manufacture of plastic products
26	Manufacture of other non-metallic mineral products
26.1	Manufacture of glass and glass products
26.2	Manufacture of non-refractory ceramic goods other than for construction purposes; manufacture of refractory ceramic products
26.3	Manufacture of ceramic tiles and flags
26.4	Manufacture of bricks, tiles and construction products, in baked clay
26.5	Manufacture of cement, lime and plaster
26.6	Manufacture of articles of concrete, plaster and cement
26.7	Cutting, shaping and finishing of stone
26.8	Manufacture of other non-metallic mineral products
27	Manufacture of basic metals
27.1	Manufacture of basic iron and steel and of ferro-alloys (ECSC)
27.2	Manufacture of tubes
27.3	Other first processing of iron and steel and production of non-ECSC ferro-alloys
27.4	Manufacture of basic precious and non-ferrous metals
27.5	Casting of metals

CODE	Title
28	Manufacture of fabricated metal products, except machinery and equipment
28.1	Manufacture of structural metal products
28.2	Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers
28.3	Manufacture of steam generators, except central heating hot water boilers
28.4	Forging, pressing, stamping and roll forming of metal; powder metallurgy
28.5	Treatment and coating of metals; general mechanical engineering
28.6	Manufacture of cutlery, tools and general hardware
28.7	Manufacture of other fabricated metal products
29	Manufacture of machinery and equipment n.e.c.
29.1	Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines
29.2	Manufacture of other general purpose machinery
29.3	Manufacture of agricultural and forestry machinery
29.4	Manufacture of machine-tools
29.5	Manufacture of other special purpose machinery
29.6	Manufacture of weapons and ammunition
29.7	Manufacture of domestic appliances n.e.c.
30	Manufacture of office machinery and computers
31	Manufacture of electrical machinery and apparatus n.e.c.
31.1	Manufacture of electric motors, generators and transformers
31.2	Manufacture of electricity distribution and control apparatus
31.3	Manufacture of insulated wire and cable
31.4	Manufacture of accumulators, primary cells and primary batteries
31.5	Manufacture of lighting equipment and electric lamps
31.6	Manufacture of electrical equipment n.e.c.
32	Manufacture of radio, television and communication equipment and apparatus
32.1	Manufacture of electronic valves and tubes and other electronic components
32.2	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
32.3	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
33	Manufacture of medical, precision and optical instruments, watches and clocks
33.1	Manufacture of medical and surgical equipment and orthopaedic appliances
33.2	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
33.3	Manufacture of industrial process control equipment
33.4	Manufacture of optical instruments and photographic equipment
33.5	Manufacture of watches and clocks
34	Manufacture of motor vehicles, trailers and semi-trailers
34.1	Manufacture of motor vehicles
34.2	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
34.3	Manufacture of parts and accessories for motor vehicles and their engines
35	Manufacture of other transport equipment
35.1	Building and repairing of ships and boats
35.2	Manufacture of railway and tramway locomotives and rolling stock
35.3	Manufacture of aircraft and spacecraft
35.4	Manufacture of motorcycles and bicycles
35.5	Manufacture of other transport equipment n.e.c.

CODE	Title
36	Manufacture of furniture; manufacturing n.e.c.
36.1	Manufacture of furniture
36.2	Manufacture of jewellery and related articles
36.3	Manufacture of musical instruments
36.4	Manufacture of sport goods
36.5	Manufacture of games and toys
36.6	Miscellaneous manufacturing n.e.c.
37	Recycling
37.1	Recycling of metal waste and scrap
37.2	Recycling of non-metal waste and scrap
Section E	Electricity, gas and water supply
40	Electricity, gas, steam and hot water supply
40.1	Production and distribution of electricity
40.2	Manufacture of gas; distribution of gaseous fuels through mains
40.3	Steam and hot water supply
41	Collection, purification and distribution of water
Section F	Construction
45	Construction
45.1	Site preparation
45.2	Building of complete constructions or parts thereof; civil engineering
45.3	Building installation
45.4	Building completion
45.5	Renting of construction or demolition equipment with operator
Section G	Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods
50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel
50.1	Sale of motor vehicles
50.2	Maintenance and repair of motor vehicles
50.3	Sale of motor vehicle parts and accessories
50.4	Sale, maintenance and repair of motorcycles and related parts and accessories
50.5	Retail sale of automotive fuel
51	Wholesale trade and commission trade, except of motor vehicles and motorcycles
51.1	Wholesale on a fee or contract basis
51.2	Wholesale of agricultural raw materials and live animals
51.3	Wholesale of food, beverages and tobacco
51.4	Wholesale of household goods
51.5	Wholesale of non-agricultural intermediate products, waste and scrap
51.6	Wholesale of machinery, equipment and supplies
51.7	Other wholesale
52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
52.1	Retail sale in non-specialized stores
52.2	Retail sale of food, beverages and tobacco in specialized stores
52.3	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
52.4	Other retail sale of new goods in specialized stores
52.5	Retail sale of second-hand goods in stores
52.6	Retail sale not in stores
52.7	Repair of personal and household goods

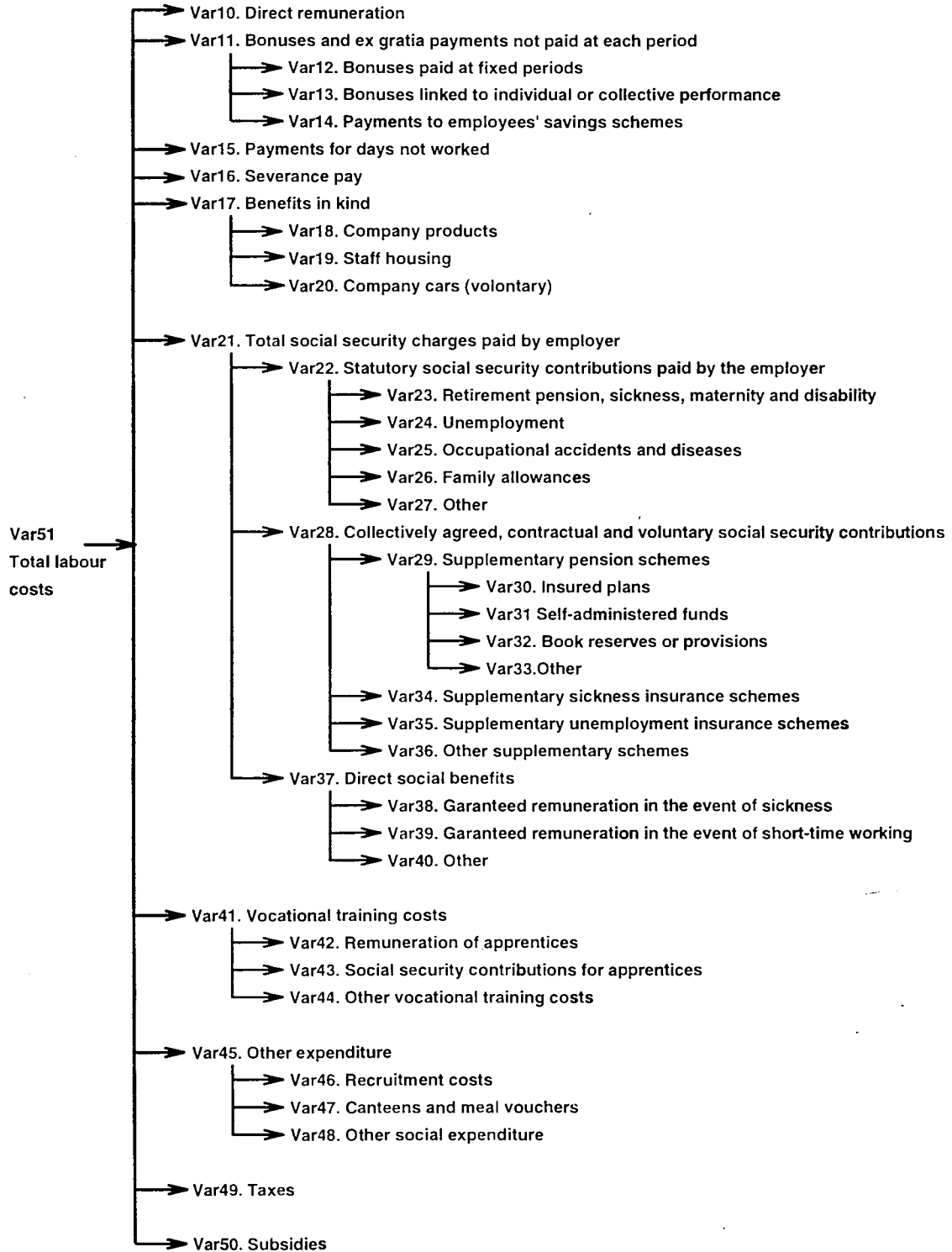
CODE	Title
Section H 55	Hotels and restaurants Hotels and restaurants
55.1	Hotels
55.2	Camping sites and other provision of short-stay accomodation
55.3	Restaurants
55.4	Bars
55.5	Canteens and catering
Section I 63.3	Transport, storage and communication Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
Section J 65	Financial intermediation Financial intermediation, except insurance and pension funding
65.1	Monetary intermediation
65.2	Other financial intermediation
66	Insurance and pension funding, except compulsory social security
Section K 70	Real estate, renting and business activities Real estate activities
70.1	Real estate activities with own property
70.2	Letting of own property
70.3	Real estate activities on a fee or contract basis
71	Renting of machinery and equipment without operator and of personal and household goods
71.1	Renting of automobiles
71.2	Renting of other transport equipment
71.3	Renting of other machinery and equipment
71.4	Renting of personal and household goods n.e.c.
72	Computer and related activities
72.1	Hardware consultancy
72.2	Software consultancy and supply
72.3	Data processing
72.4	Data base activities
72.5	Maintenance and repair of office, accounting and computing machinery
72.6	Other computer related activities
73	Research and development
73.1	Research and experimental development on natural sciences and engineering
73.2	Research and experimental development on social sciences and humanities
74	Other business activities
74.1	Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings
74.2	Architectural and engineering activities and related technical consultancy
74.3	Technical testing and analysis
74.4	Advertising
74.5	Labour recruitment and provision of personnel
74.6	Investigation and security activities
74.7	Industrial cleaning
74.8	Miscellaneous business activities n.e.c.

- Annex A3 - Regional breakdown

Those are the observed regions in each Member State for the Labour Cost survey, based on the Nomenclature of Territorial Units for Statistics (NUTS on level 1), established by the Statistical Office of the European Communities. Portugal presents the exception by covering regions on level 1 and level 2.

CODE	COUNTRY	Region (NUTS 1)	Region (NUTS 2)
R500 R510 R520 R530	BELGIUM	Vlaams Gewest Région Wallonne Bruxelles-Brussel	
R900	DENMARK		
R101 R110 R120 R130 R140 R150 R160 R170 R180 R190 R1A0 R1B1	FEDERAL REPUBLIC OF GERMANY (west)	Schleswig-Holstein Hamburg Niedersachsen Bremen Nordrhein-Westfalen Hessen Rheinland-Pfalz Baden-Württemberg Bayern Saarland Berlin (West)	
R102 R1B2 R1C0 R1D0 R1E0 R1F0 R1G0	FEDERAL REPUBLIC OF GERMANY (east)	Berlin (Ost) Brandenburg Mecklenburg-Vorpommern Sachsen Sachsen-Anhalt Thüringen	
RA00 RA10 RA20 RA30 RA40	GREECE	Voreia Ellada Kentriki Ellada Attiki Nisia	
RB00 RB10 RB20 RB30 RB40 RB50 RB60 RB70	SPAIN	Noroeste Noreste Madrid Centro Este Sur Canarias	
R200 R210 R220 R230 R240 R250 R260 R270 R280	FRANCE	Ile de France Bassin Parisien Nord-Pas de Calais Est Ouest Sud-Ouest Centre-Est Méditerranée	
R800	IRELAND		

CODE	COUNTRY	Region (NUTS 1)	Region (NUTS 2)
R300 R310 R320 R330 R340 R350 R360 R370 R380 R390 R3A0 R3B0	ITALY	Nord Ovest Lombardia Nord EstSud Emilia-Romagna Centro Lazio Campania Abruzzi-Molise Sud Sicilia Sardegna	
R600	LUXEMBOURG		
R400 R410 R420 R470 R450	NETHERLANDS	Noord-Nederland Oost-Nederland West-Nederland Zuid-Nederland	
RC00 RC10 RC11 RC12 RC13 RC14 RC15 RC20 RC30	PORTUGAL	Continente Açores Madeira	Norte Centro Lisboa e Vale do Tejo Alentejo Algarve
R700 R710 R720 R730 R740 R750 R760 R770 R780 R790 R7A0 R7B0	UNITED-KINGDOM	North Yorkshire and Humberside East Midlands East Anglia South East South West West Midlands North West Wales Scotland Northern Ireland	



Var1 to Var6 : Number of employees

Var7 to Var9 : Hours worked

Var52 and Var53 : Temporary staff

Var54 and Var55 : Local units/enterprises universe, local units/enterprises sample

Var56 and Var57 : Coefficient of variation of annual labour costs per employee, coefficient of variation of hourly labour costs

Country	Sampling procedure	Records used for sampling	Observed unit	Characteristics of stratification	Sampling fraction		Sampling rate (2)	Response rate (3)	Coverage rate (4)
					In strata	1/1 for more than..... employees (1)			
Belgium	- survey	- Register of establishments and enterprises of the National Office of Social Security (ONSS)	- local unit, enterprise	- 286 branches of economic activity - 7 size classes - 3 regions	1/1 to 1/5	50	7494 = 39% 19012	6638 = 88% 7494	77%
Denmark	- survey	- "Business Register of Statistics Denmark"	- local unit, enterprise	- 41 branches of economic activity - 7 size classes	1/1 to 1/7	100	8039 = 56% 14428	6833 = 85% 8039	5589 = 39% 14428
Germany - original Länder	- survey	- Register of manufacturing industry, census of the establishments 1987 for services	- enterprise	- 11 regions (Länder) - 89 branches of economic activity - 7 size classes	1/1 to 1/50	7	27000 = 5% 175000	98%	59%
- new Länder	- survey	- Register of manufacturing industry, 1990 employment survey	- enterprise	- 6 regions (Länder) - 79 branches of economic activity - 7 size classes	1/1 to 1/50	7	11000 = 58% 19000	98%	80%
Greece	- survey	- Register of establishments based on the results of the general census of establishments 1988	- local unit	- 7 branches of economic activity - 8 size classes - 4 regions	1/1 to 1/3	50	6124 = 38% 16041	4407 = 72% 6124	non available
Spain	- survey	- File of the accounts of contributions of enterprises at Social Security	- local unit	- 60 branches of economic activity - 7 size classes - 18 regions	1/1 to 1/16	200	21149 = 8% 256000	16919 = 80% 21149	203241 = 3% 5667000
France	- survey	- Register of establishments from INSEE's database of enterprises and establishments (SIRENE)	- local unit	- 6 size classes - 9 regions (ZEAT) - 36 branches of econ. activity NAP40	1/1 to 1/40	variable according to the strata	10%	16000 = 64% 25000	18%
Ireland	- census	- Office Register of the Central Statistics Office	- enterprise	- 3 digit NACE 70 - 3 size classes	-	-	4885 = 100% 4885	3628 = 74% 4885	88%
Luxembourg	- census	- Register of Enterprises maintained by STATEC	- local unit, enterprise	-	-	-	1857 = 100% 1857	1356 = 87% 1556	non available
Netherlands	- survey	- General Business Register of CBS	- kind of activity unit	- 223 branches of economic activity - 3 size classes	1/1 to 1/10	100	10051 = 26% 39278	9276 = 92% 10051	66%
Portugal	- survey	- administrative register covering all public and private enterprises	- local unit, enterprise	- 222 branches of economic activity - 7 size classes - 3 regions (enterprise) - 7 regions (local unit)	1/1 to 1/16	100 (Contin.) 10 (auton. reg.)	12000 = 37% 32585	8604 = 72% 12000	69%
United-Kingdom	- survey	- Census of Employment register of 1989, British Coal and British Gas, British Bankers Association	- local unit, enterprise	- energy and water supply, manufacturing - construction - wholesale and retail trade, hotels and catering, travel agencies and organisations	1/1 à 1/25 1/1 à 1/40 1/1 à 1/25	500 500 200	17370 = 16% 105905	14764 = 85% 17370	22%

1) Size of the enterprises-establishments (number of employees) from enterprises-establishments are selected in a exhaustive way

2) Number of enterprises-establishments representing the basic sample in per cent of the number of enterprises-establishments in the scope (more than 10 employees)

3) Number of enterprises-establishments which response has been used in per cent of number of enterprises-establishments of the basic sample

4) Number of employees in the enterprises-establishments of the sample in per cent of the number of employees in the enterprises-establishments of the scope

Bibliographical note

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"The future of European Wage and Labour cost statistics";
Stoke Rochford, 18-20 March 1991

Eurostat :
"1992 Labour costs survey";
Doc. Eurostat/E2/91/Sal.04; Luxembourg, September 1991

Zighera A. Jacques :
"Improving Labour cost surveys";
Doc. Eurostat/E2/91/Sal.05; Luxembourg, September 1991

Hart A. Robert :
"The Labour cost survey : a critical appraisal and suggested future strategies";
Doc. Eurostat/E2/91/Sal.06; Luxembourg, November 1991

Eurostat :
"Summary minutes of the meeting of the Working Party on Wage Statistics";
Doc. Eurostat/E2/91/Sal.10; Luxembourg, September 1991

Methodological reports from all participating Member States at the 1992 Labour cost survey:

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ES Clasificación de las publicaciones de Eurostat**TEMA**

- 0 Diversos (rosa)
- 1 Estadísticas generales (azul oscuro)
- 2 Economía y finanzas (violeta)
- 3 Población y condiciones sociales (amarillo)
- 4 Energía e industria (azul claro)
- 5 Agricultura, silvicultura y pesca (verde)
- 6 Comercio exterior (rojo)
- 7 Comercio, servicios y transportes (naranja)
- 8 Medio ambiente (turquesa)
- 9 Investigación y desarrollo (marrón)

SERIE

- A Anuarios y estadísticas anuales
- B Estadísticas coyunturales
- C Cuentas y encuestas
- D Estudios e investigación
- E Métodos
- F Estadísticas breves

GR Ταξινόμηση των δημοσιεύσεων της Eurostat**ΘΕΜΑ**

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- 5 Γεωργία, δάση και αλιεία (πράσινο)
- 6 Εξωτερικό εμπόριο (κόκκινο)
- 7 Εμπόριο, υπηρεσίες και μεταφορές (πορτοκαλί)
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- B Συγκριτικές στατιστικές
- C Λογαριασμοί και έρευνες
- D Μελέτες και έρευνα
- E Μέθοδοι
- F Στατιστικές εν συντομία

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- 6 Commercio estero (rosso)
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- C Conti e indagini
- D Studi e ricerche
- E Metodi
- F Statistiche in breve

FI Eurostatin julkaisuluokitus**AIHE**

- 0 Sekalaista (vaaleanpunainen)
- 1 Yleiset tilastot (yönsininen)
- 2 Talous ja rahoitus (violetti)
- 3 Väestö- ja sosiaalitalstatot (keltainen)
- 4 Energia ja teollisuus (sininen)
- 5 Maa- ja metsätalous, kalastus (vihreä)
- 6 Ulkomaankauppa (punainen)
- 7 Kauppa, palvelut ja liikenne (oranssi)
- 8 Ympäristö (turkoosi)
- 9 Tutkimus ja kehitys (ruskea)

SARJA

- A Vuosikirjat ja vuositilastot
- B Suhdannetilastot
- C Laskennat ja kyselytutkimukset
- D Tutkimukset
- E Menetelmät
- F Tilastokatsaukset

DA Klassifikation af Eurostats publikationer**EMNE**

- 0 Diverse (rosa)
- 1 Almene statistikker (mørkeblå)
- 2 Økonomi og finanser (violet)
- 3 Befolkning og sociale forhold (gul)
- 4 Energi og industri (blå)
- 5 Landbrug, skovbrug og fiskeri (grøn)
- 6 Udenrigshandel (rød)
- 7 Handel, tjenesteydelser og transport (orange)
- 8 Miljø (turkis)
- 9 Forskning og udvikling (brun)

SERIE

- A Årbøger og årlige statistikker
- B Konjunkturstatistikker
- C Tællinger og rundspørger
- D Undersøgelser og forskning
- E Metoder
- F Statistikoversigter

EN Classification of Eurostat publications**THEME**

- 0 Miscellaneous (pink)
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- 2 Economy and finance (violet)
- 3 Population and social conditions (yellow)
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- 5 Agriculture, forestry and fisheries (green)
- 6 External trade (red)
- 7 Distributive trades, services and transport (orange)
- 8 Environment (turquoise)
- 9 Research and development (brown)

SERIES

- A Yearbooks and yearly statistics
- B Short-term statistics
- C Accounts and surveys
- D Studies and research
- E Methods
- F Statistics in focus

NL Classificatie van de publikaties van Eurostat**ONDERWERP**

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- 5 Landbouw, bosbouw en visserij (groen)
- 6 Buitenlandse handel (rood)
- 7 Handel, diensten en vervoer (oranje)
- 8 Milieu (turkoois)
- 9 Onderzoek en ontwikkeling (bruin)

SERIE

- A Jaarboeken en jaarstatistieken
- B Conjunctuurstatistieken
- C Rekening en enquêtes
- D Studies en onderzoeken
- E Methoden
- F Statistieken in het kort

SV Klassifikation av Eurostats publikationer**ÄMNE**

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- 1 Allmän statistik (mörkblå)
- 2 Ekonomi och finans (lila)
- 3 Befolkning och sociala förhållanden (gul)
- 4 Energi och industri (blå)
- 5 Jordbruk, skogsbruk och fiske (grön)
- 6 Utrikeshandel (röd)
- 7 Handel, tjänster och transport (orange)
- 8 Miljö (turkos)
- 9 Forskning och utveckling (brun)

SERIE

- A Årsböcker och årlig statistik
- B Konjunkturstatistik
- C Redogörelser och enkäter
- D Undersökningar och forskning
- E Metoder
- F Statistiköversikter

DE Gliederung der Veröffentlichungen von Eurostat**THEMENKREIS**

- 0 Verschiedenes (rosa)
- 1 Allgemeine Statistik (dunkelblau)
- 2 Wirtschaft und Finanzen (violett)
- 3 Bevölkerung und soziale Bedingungen (gelb)
- 4 Energie und Industrie (blau)
- 5 Land- und Forstwirtschaft, Fischerei (grün)
- 6 Außenhandel (rot)
- 7 Handel, Dienstleistungen und Verkehr (orange)
- 8 Umwelt (türkis)
- 9 Forschung und Entwicklung (braun)

REIHE

- A Jahrbücher und jährliche Statistiken
- B Konjunkturstatistiken
- C Konten und Erhebungen
- D Studien und Forschungsergebnisse
- E Methoden
- F Statistik kurzgefaßt

FR Classification des publications d'Eurostat**THÈME**

- 0 Divers (rose)
- 1 Statistiques générales (bleu nuit)
- 2 Économie et finances (violet)
- 3 Population et conditions sociales (jaune)
- 4 Énergie et industrie (bleu)
- 5 Agriculture, sylviculture et pêche (vert)
- 6 Commerce extérieur (rouge)
- 7 Commerce, services et transports (orange)
- 8 Environnement (turquoise)
- 9 Recherche et développement (brun)

SÉRIE

- A Annuaires et statistiques annuelles
- B Statistiques conjoncturelles
- C Comptes et enquêtes
- D Études et recherche
- E Méthodes
- F Statistiques en bref

PT Classificação das publicações do Eurostat**TEMA**

- 0 Diversos (rosa)
- 1 Estatísticas gerais (azul-escuro)
- 2 Economia e finanças (violeta)
- 3 População e condições sociais (amarelo)
- 4 Energia e indústria (azul)
- 5 Agricultura, silvicultura e pesca (verde)
- 6 Comércio externo (vermelho)
- 7 Comércio, serviços e transportes (laranja)
- 8 Ambiente (turquesa)
- 9 Investigação e desenvolvimento (castanho)

SÉRIE

- A Anuários e estatísticas anuais
- B Estatísticas conjunturais
- C Contas e inquéritos
- D Estudos e investigação
- E Métodos
- F Estatísticas breves

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