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Quality Report: The Labour Cost Survey 2008 in Sweden

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Quality Report: The Labour Cost Survey (LCS) 2008 in Sweden

The LCS 2008 was carried out during 2009, basically in full compliance with the Commission Regulation. The survey has also been carried out for the reference years 1997, 2000 and 2004. Between the surveys, updated figures have been sent to Eurostat and also back data for 1996. The main difference compared to previous surveys is that NACE Rev. 2 was introduced and regional data for Sweden was produced for the first time. The sample size had to be smaller 2008 due to budget restriction and response burden. LCS for 2008 is also a web-based survey for the first time.

- *NACE Rev. 2*

The main change introduced in LCS2008 compared to LCS2004 is the use of the new NACE Rev.2 nomenclature. To begin with the number of sections as well as the number of divisions has increased in NACE Rev.2. This in turn means that more estimates have to be produced and putting more strain on the survey design. In order to be able to make the statistics from LCS2008 comparable with LCS2004 some estimates in NACE Rev .1.1 also have to be produced. This makes the number of cells, for which estimates are required, even higher.

- *Region*

From January 2008 Sweden is divided into three regions according to NUTS level 1. Regional data has for the first time been sent to Eurostat for LCS2008.

- *Web-based survey*

A web-based questionnaire was created for LCS2008 for the first time. The respondents had the possibility to use a web-based questionnaire and some checks were made before the questionnaires were sent in.

1. Relevance

Main users are Eurostat and other EU institutions. Other users are researchers, media, employer's associations and trade unions, National Mediation Office and Statistics Sweden.

The LCS has been carried out four times, but the survey is still not very known in Sweden. However, it is the intention of Statistics Sweden to "spread the word" more actively about this survey.

Regarding users' needs, Statistics Sweden assumes that the main user, Eurostat, is satisfied with the quality of the main results of the Swedish LCS.

2. Accuracy

2.1. Sampling errors

No data from registers have been used, except for the setting-up of the frame population. Two independent probability samples from the Business register have been drawn; one for Private sector (in this context defined as private enterprises and county councils) and one for Public sector (municipalities and governmental authorities). NACE Rev.2 sections B-S exkl. O are included in the survey and in appendix 6 the sections and divisions for NACE Rev. 2 are titled. Section O (public administration and defence) is optional and is not included. The public sector represents approximately 1/3 of the total economy in Sweden and is concentrated in NACE sections O, P, Q and R.

In private sector enterprises was sampled and in public sector local units constituted the sampling units. The allocation of the sample size per strata was made using Neyman allocation in both sampling procedures. (In LCS2004 the county councils were included in the sample on local unit level for the public sector.)

The frame for the private sector and county councils was stratified according to NACE Rev. 2 on 2 digit level and size of enterprise, 6 size classes of enterprise (10-19, 20-49, 50-99, 100-199, 200-499, 500 or more employees), where the biggest size class was fully covered in the sample. 2 786 enterprises were sampled from the private sector.

Local units belonging to an enterprise with 10 or more employees have been drawn for the municipalities and governmental authorities. The frame was stratified according to NACE Rev. 2 on 2 digit level and size of local units, 8 size classes of local units (1-4, 5-9, 10-19, 20-49, 50-99, 100-199, 200-499, 500 or more employees) and the biggest size class was fully covered in the sample. A sample consisting of 954 local units was drawn from the public sector.

Below are coefficients of variation (c.v.) for the key variables of the survey, *Annual labour cost* and *Hourly labour cost*[1]. The coefficients of variation are produced by CLAN[2] using the H-T estimator. The coefficient of variation is calculated at population level and breakdowns by NACE sections, size band and region respectively. The c.v. are small on both NACE level, size level and region for the two variables. The c.v. for the combination of NACE and size are generally higher, see appendix 1. NACE G (Wholesale and retail trade; repair of motor vehicles and motorcycles) shows the highest c.v. for the variable *Annual labour cost* and for the variable *Hourly labour cost*, NACE L (Real estate activities) and S (Other service activities) shows the highest values. Since the *Hourly labour cost* is calculated as a ratio between *Total labour cost* (D) and *Total hours actually worked* (B1), the c.v for this parameter tens to be smaller than the c.v for the *Annual labour cost*.

[1] *Annual labour cost* = D1+D2+D3+D4-D5, *Hourly labour cost* = (D1+D2+D3+D4-D5)/B1
D1(compensation of employees), D2(vocational training costs), D3(other expenditure paid by the employer), D4(tax), D5(subsidies received by the employer), B1(total hours actually worked)

[2] CLAN is a macro, created in the SAS software, developed at Statistics Sweden for point and variance estimation.

Section C (Manufacturing) is the largest section in Sweden and over 20% of the *Annual labour costs* can be found in that section. About 16% of the *Annual labour costs* can be found in the northern region (SE3) of Sweden and 43% in the east region (SE1) and 41% in the south region (SE2).

Coefficient of variation for Annual labour cost by NACE, 2008

ACE Rev. 2 sections	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	4 162 190 375	46 960 554	1,1
C	305 577 368 238	3 136 478 947	1,0
D	17 911 946 400	1 055 638 587	5,9
E	7 479 479 596	178 194 891	2,4
F	85 527 764 125	3 320 202 930	3,9
G	166 557 893 241	11 520 872 809	6,9
H	79 446 696 110	2 377 449 477	3,0
I	17 680 144 064	625 572 109	3,5
J	88 158 212 300	3 429 565 537	3,9
K	66 175 576 938	2 025 230 224	3,1
L	21 228 899 381	1 319 539 854	6,2
M	87 103 514 469	2 388 374 627	2,7
N	53 010 279 538	1 210 524 225	2,3
P	142 034 007 753	7 551 475 504	5,3
Q	248 586 115 564	4 663 478 067	1,9
R	18 854 591 617	1 053 538 757	5,6
S	21 335 007 099	1 256 226 180	5,9
B-S	1 430 829 686 809	16 340 713 540	1,1

Note: Annual labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3, D4 minus D5 in Appendix 1 to Regulation (EC) No 1726/1999

Coefficient of variation for Annual labour cost by size band, 2008

Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
10_49	277 272 285 671	7 741 444 089	2,8
50_249	261 984 176 937	11 180 044 173	4,3
250_499	109 366 077 626	2 596 361 182	2,4
500_999	114 010 490 897	5 311 937 876	4,7
1000	668 196 655 678	9 180 920 472	1,4
10-	1 430 829 686 809	16 340 713 540	1,1

Note: Annual labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3, D4 minus D5 in Appendix 1 to Regulation (EC) No 1726/1999

Coefficient of variation for Annual labour cost by region, 2008

NUTS Region	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
SE1 - Östra Sverige	618 506 355 991	16 663 010 894	2,7
SE2 - Södra Sverige	585 096 093 393	15 332 937 939	2,6
SE3 - Norra Sverige	227 227 237 424	8 958 926 424	3,9
Sweden	1 430 829 686 809	16 340 713 540	1,1

NUTS 1: **SE1** – Östra Sverige: Stockholm, Uppsala, Södermanland, Östergötland, Örebro, Västmanland
SE2 – Södra Sverige: Jönköping, Kronoberg, Kalmar, Gotland, Blekinge, Skåne, Halland, Västra Götaland
SE3 – Norra Sverige: Värmland, Dalarna, Gävleborg, Västernorrland, Jämtland, Västerbotten, Norrbotten

Section K (Financial and insurance activities) has the highest *Hourly labour cost* (514 SEK) and section I (Accommodation and food service activities) has the lowest (201 SEK). This means that the *Hourly labour cost* is 156 % higher in section K than in section I. Enterprises with 10-49 employees have the lowest *Hourly labour cost* and enterprises with 250-499 employees have the highest. The east region of Sweden (SE1), which includes the capital of Sweden, has almost 20% higher *Hourly labour cost* than the north region (SE3).

Coefficient of variation for Hourly labour cost by NACE, 2008

NACE Rev. 2 sections	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	341,60	1,87	0,5
C	331,81	2,13	0,6
D	395,54	12,95	3,3
E	283,32	2,68	0,9
F	300,19	6,89	2,3
G	295,02	10,75	3,6
H	281,66	3,30	1,2
I	200,69	3,00	1,5
J	410,26	10,12	2,5
K	513,98	14,28	2,8
L	339,20	16,96	5,0
M	394,62	8,35	2,1
N	235,14	4,37	1,9
P	256,61	4,81	1,9
Q	270,54	2,16	0,8
R	246,46	6,09	2,5
S	273,20	14,27	5,2
B-S	304,19	1,83	0,6

Note: Hourly labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3, D4 minus D5, divided by the value of code B1, in Appendix 1 to Regulation (EC) No 1726/1999

Coefficient of variation for Hourly labour cost by size band, 2008

Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
10_49	281,17	4,47	1,6
50_249	312,66	7,25	2,3
250_499	327,77	6,39	1,9
500_999	324,86	3,69	1,1
1000	304,40	1,64	0,5
10-	304,19	1,83	0,6

Note: Hourly labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3, D4 minus D5, divided by the value of code B1, in Appendix 1 to Regulation (EC) No 1726/1999

Coefficient of variation for Hourly labour cost by region, 2008

NUTS Region	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
SE1 - Östra Sverige	331,42	3,98	1,2
SE2 - Södra Sverige	289,76	2,24	0,8
SE3 - Norra Sverige	277,67	3,50	1,3
Sweden	304,19	1,83	0,6

NUTS 1: **SE1** – Östra Sverige: Stockholm, Uppsala, Södermanland, Östergötland, Örebro, Västmanland
SE2 – Södra Sverige: Jönköping, Kronoberg, Kalmar, Gotland, Blekinge, Skåne, Halland, Västra Götaland
SE3 – Norra Sverige: Värmland, Dalarna, Gävleborg, Västernorrland, Jämtland, Västerbotten, Norrbotten

2.2 Non-sampling errors

2.2.1. Coverage errors

3 740 units were sampled in LCS2008. The sample size had to be decreased compared to LCS2004 due to the budget and with respect to the response burden. The decrease was almost 20%, as can be seen in the table below. This was, to some degree, compensated for by the use of more efficient sampling design. The county councils have been sampled by legal units instead of local units, as they were in LCS2004. 2 786 enterprises from the private sector and county councils were sampled and 954 local units from the municipalities and governmental authorities. In 2004 the sample size were 3 048 enterprises from private sector and 1 580 local units from the public sector.

NACE sections B-S exkl. O are covered. In order to keep sample sizes down, some small NACE divisions were not sampled. Also in some small strata no responses were received. The resulting under-coverage because of this combined is approximately 0,3%. The estimates for NACE division 09 and 39 have been set to zero because no units have been sampled in those small divisions, see appendix 3. No attempt has been made to estimate the total effect of under-coverage, but there is no reason to believe that this is a major source of error. A general rate of under-coverage has not been studied.

Sampling size 2004-2008

Year	Nace coverage	Total Number of sampling units
2004	Rev. 1.1 C-O exkl. L	4 628
2008	Rev. 2 B-S exkl. O	3 740
Difference 2004-2008		**-19,2%**

The LCS2008 is built on two independent samples. One sample of enterprises in private sector and county councils, and one sample of local units for the municipalities and governmental authorities. The biggest size class has been fully sampled. See the tables below for sample fractions.

Population and sample sizes in private sector and county councils

Size class of enterprise (number of employees)	Number of enterprises in the sample (n)	Number of enterprises in universe (N)	Sample fraction
10-19	476	19 402	2,5%
20-49	593	11 224	5,3%
50-99	426	3 357	12,7%
100-199	379	1 531	24,8%
200-499	406	846	48,0%
500-	506	506	100,0%
All	**2 786**	**36 866**	**7,6%**

Population and sample sizes in public sector (municipalities and government)

Size class of enterprise (number of employees)	Number of enterprises in the sample (n)	Number of enterprises in universe (N)	Sample fraction
1-4	171	5 298	3,2%
5-9	118	5 940	2,0%
10-19	126	6 787	1,9%
20-49	163	5 120	3,2%
50-99	113	2 646	4,3%
100-199	101	1 058	9,5%
200-499	72	281	25,6%
500-	90	90	100,0%
All	**954**	**27 220**	**3,5%**

The table below shows the over-coverage in the samples. The overall rate of over-coverage was 2,8 %. In the private sector and county councils the over-coverage rate was 1,8 % and in the public sector 5,9 %. In cases of over-coverage, new units have not been sampled.

Following cases have been regarded as over-coverage in LCS2008:
- Enterprises/local units who died during 2008.
- Enterprises/local units who were sleeping during 2008.
- Enterprises/local units who did not have any employees during 2008.
- Enterprises that was incorporated into another enterprise in the frame.
- Enterprises who had considerably less than 10 employees.
- Enterprises with an incorrect NACE code in the Business register.

Private sector and county councils

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of over-coverage in sample	Rate of over-coverage in sample
B	67	28	2	7,1
C	7 015	849	14	1,6
D	227	43	0	0,0
E	175	54	0	0,0
F	4 197	121	6	5,0
G	7 890	210	4	1,9
H	2 534	169	6	3,6
I	2 112	93	1	1,1
J	1 832	197	7	3,6
K	498	102	1	1,0
L	743	46	0	0,0
M	2 760	265	3	1,1
N	1 839	202	3	1,5
P	1 312	52	1	1,9
Q	1 249	139	0	0,0
R	859	115	0	0,0
S	1 557	101	2	2,0
All	36 866	2 786	50	1,8

Public sector (municipalities and governmental authorities)

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of over-coverage in sample	Rate of over-coverage in sample
C	9	0	0	
D	17	0	0	
E	566	143	14	9,8
F	613	56	0	0,0
G	1	0	0	
H	186	22	1	4,5
I	119	0	0	
J	9	2	0	0,0
K	21	0	0	
L	278	43	4	9,3
M	328	71	4	5,6
N	565	83	17	20,5
P	11 820	110	3	2,7
Q	10 127	260	5	1,9
R	2 485	164	8	4,9
S	76	0	0	
All	**27 220**	**954**	**56**	**5,9%**

2.2.2. Measurements and processing errors

In 2007, a project was undertaken for this survey to improve the questionnaire, the software production system (including an update of the logical tests) and the guidance provided that was used in the previous survey. A web-based questionnaire was also created.

The table below shows the percentage of cases that were corrected at some point. The table shows most of the variables asked for in the survey. Almost all variables have been corrected to a smaller extent 2008 than 2004.

Variable	Definition	Corrected (%)	
		2004	2008
A1	Total number of employees	34,0%	28,6%
A11	Full-time employees	21,0%	18,7%
A12	Part-time employees	16,0%	17,4%
A121	Part-time employees converted into full-time units	39,0%	34,6%
B11	Hours actually worked by full-time employees	34,0%	21,5%
B12	Hours actually worked by part-time employees	27,0%	20,5%
C11	Paid hours for full-time employees	47,0%	27,0%
C12	Paid hours for part-time employees	35,0%	28,3%
D11111	Direct remuneration, bonuses and allowances paid in each pay period	43,0%	21,2%
D11112	Direct remuneration, bonuses and allowances not paid in each pay period	7,0%	3,0%
D1112	Payments to employees savings schemes	0,4%	0,2%
D1114	Wages and salaries in kind	17,0%	7,9%
D1224	Other imputed social contributions of the employer	19,0%	7,7%
D1211	Statutory social-security contributions	43,0%	20,7%
D1212	Collectively agreed, contractual and voluntary social-security contributions	23,7%	34,8%
D1221	Guaranteed remuneration in the event of sickness	30,0%	12,4%
D1223	Payments to employees leaving the enterprise	3,0%	1,4%
D2	Vocational training costs	20,0%	8,0%
D3	Other expenditure paid by the employer	12,3%	8,0%
D4	Taxes	50,0%	34,2%
D5	Subsidies received by the employer	9,0%	9,0%

The variables corrected the most frequently were D4 (taxes), D1212 (collectively agreed, contractual and voluntary social-security contributions), C11 and C12 (paid hours for full-time and part-time employees), A1 (number of employees) and A121 (part-time employees converted into full-time units).

It was expected, on the bases of experiences from previous surveys, that paid hours and hours actually worked would be difficult for the respondents to provide. Also, A1 (number of employees), A121 (part-time employees converted into full-time units) and D4 (taxes) were a problem in the previous survey. D1212 (collectively agreed, contractual and voluntary social-security contributions) is the only variable that has a higher correction rate 2008 than 2004.

Paid hours and hours actually worked are variables of most importance to the survey and they often had to be confirmed by the respondents. In many cases the respondents confused paid hours with hours actually worked and vice versa. Also many found it difficult to report at all on hours actually worked, in many cases they had to estimate the hours (in many cases in cooperation with Statistics Sweden.)

Many respondents also found it difficult to differentiate between statutory (D1211) and collectively agreed (D1212) social security contributions. They often reported the amount as a sum that had to be corrected and confirmed. The high correction rate of D4 (taxes) can be explained by the fact that D4 relates to the amount reported as D1212 (collectively agreed, contractual and voluntary social security contributions).

The correction rate is lower 2008 for almost all variables. Possible reasons are:

- some respondents have experience from participating in previous surveys.
- companies that provide personnel- and salary software have had a lot of contacts with Statistics Sweden when creating software that can make it easier to report the variables asked for in LCS.
- the logical controls that were integrated in the web-based questionnaire make it possible for the respondents to correct some mistakes before sending the data to Statistics Sweden.
- the sample size is smaller 2008, especially among the small enterprises and small enterprises tend to make more mistakes when answering the questions.

2.2.3. Non-response errors

The response rate can be defined in different ways depending on for example on how over-coverage is treated. The table below contains information about the number of units that has responded, not responded and are over-coverage in the two samples.

	Private sample		**Public sample**		**Total**	
	Units	Rate	Units	Rate	Units	Rate
Response	2 510	90,1	758	79,5	3 268	87,4
Non-response	226	8,1	140	14,7	366	9,8
Over-coverage	50	1,8	56	5,9	106	2,8
Sample size	2 786	100	954	100	3 740	100

Below the response rates have been calculated in three different ways and are depending on how the over-coverage is handled in the sample.

- If the over-coverage are considered as non-response, the response rate can be calculated in the way it has been done in the table above and can be expressed by this formula.

$$\left[\frac{n_{response}}{n}\right]\times 100 \qquad \left[\frac{3268}{3740}\right]\times 100 = 87{,}4\%$$

- If the over-coverage is considered as response, the response rate can be expressed by the formula below. This formula was used to calculate the response rate in the quality reports for previous LCS. The response rate has increased over time. For year 2000 the overall, non-weighted, response rate was 86,8 % including 3,4 % over-coverage, and in 2004 the figures was 87,5 % including 2,9 % over-overage. That is comparable with 90,2 %

including 2,8 % over-coverage for 2008. The tables in appendix 2 contain information of unit response rates, broken down according to the stratification used for sampling in the two samples. The response rate was 91,9 % for private sector and county councils and 85,3 % for the public sector, including over-coverage.

$$\left[\frac{n_{response}+n_{overcoverage}}{n}\right]\times 100 \qquad \left[\frac{3268+106}{3740}\right]\times 100 = 90{,}2\%$$

- If the over-coverage is excluded in both the numerator and the denominator the response rate can be expressed by the formula below. In Sweden the response rate nowadays usually is calculated in this way in most of the labour market surveys. The response rate is in this case 89,9 % which can be compared by 87,2 % in LCS2004.

$$\left[\frac{n_{respons}e}{n-n_{overcoverage}}\right]\times 100 \qquad \left[\frac{3268}{3740-106}\right]\times 100 = 89{,}9\%$$

The method that has been used to reduce the size of the error resulting from non-response is compensatory weighting with direct upward adjustment, i.e. imputation of mean value within the strata. This method has been used within each stratum where there has been non-response. If this method is to work satisfactorily, the non-response has to exhibit a similar pattern to the answers received, i.e. it must be randomly distributed. In the biggest size class, one has to study the results carefully in the case of non-response, because of possible huge differences in the number of employees of enterprises concerned. One of the largest municipalities did not manage to respond to any questionnaires for their local units, which can have caused bias in the estimates.

Possible reason for increased response rate in LCS2008:

- Because of the lower sample size, there has been a lot of work and focus on reminding the respondents to answering in the survey, to increase the overall response rate and reduce the risk to ending up with empty strata.
- The change in the sample design has probably impact on the response rate. The county councils are now sampled on enterprise level, not on local unit as it was 2004. Almost all local units in the county councils belong to section Q (Health care). The respondents usually find it is easier to answer the questionnaire on enterprise level than on local unit level. Around 2 500 local units belong to the 20 county councils and all 20 have responded.
- Maybe the possibility to use the web-based questionnaires has had a positive impact on the response rate.
- Some respondents have experience from participating in previous surveys.

The response rate for the local unit sample is lower than for the enterprise sample this year. One explanation is that one of the largest municipalities did not manage to send in any questionnaires for their local units.

2.2.4. Model assumption errors

Estimates by region
All data have been collected at enterprise level for the private sector. This is a problem when it comes to producing estimates by region. For enterprises with local units in more than one region a simple model is used to divide data at the enterprise level on the different regions. The number of employees at the local unit level, from the Business register (BR), is used to perform the allocation of the enterprise data to the local units.

This model is likely to function sufficiently for variables related to number of employees. For variables related to costs however it is likely to produce some bias in the estimates. An enterprise with local units in more than one region will have the same average cost in all regions using this model. The head offices for example, will have the same average cost as the rest of the enterprise with this model. Costs for the region containing the Swedish capital (Stockholm) are likely to be underestimated, while the costs in the northern region are likely to be overestimated by this model assumption. Experiences from other surveys, for example the national surveys for salaries and wages show that the average salary is higher in the region containing Stockholm.

In the table below the number of employees (according to the BR) in each region divided by whether they stem from a single or multi region unit is presented. This is done in order to give a rough idea as to how model dependent the regional estimates are.

Number of employees in each region by type of unit

NUTS1	Single region units	Multi region units	Total
SE1 - Östra Sverige	527 777	450 613	**978 390**
SE2 - Södra Sverige	638 807	376 499	**1 015 306**
SE3 - Norra Sverige	238 757	139 487	**378 244**
Total	**1 405 341**	**966 599**	**2 371 940**

NUTS 1: **SE1** – Östra Sverige: Stockholm, Uppsala, Södermanland, Östergötland, Örebro, Västmanland
SE2 – Södra Sverige: Jönköping, Kronoberg, Kalmar, Gotland, Blekinge, Skåne, Halland, Västra Götaland
SE3 – Norra Sverige: Värmland, Dalarna, Gävleborg, Västernorrland, Jämtland, Västerbotten, Norrbotten

Number of enterprises and employees in the population and in the sample by number of regions the enterprises has local units in

Number of regions (NUTS1)	Number of enterprises		Number of employees	
	Population	Sample	Population	Sample
1	33 913	1 987	1 405 341	520 335
2	1 936	349	286 055	181 736
3	1 017	450	680 544	614 318
Totalt	**36 866**	**2 786**	**2 371 940**	**1 316 389**

33 913 enterprises have local units in only one region. There are only 8% (2 953) of the enterprises that has local units in more than one region, but the numbers of employees in those enterprises are almost one million. This means that about 40% of the employees work in an enterprise with local units located in more than one region and are included in the region model assumption. This indicate that the large enterprises tend to be located in more than one region more often that small enterprises. In the sample 799 enterprises (29%) were in more than one region. Enterprises with more than 500 employees are total sampled.

Other model assumptions errors

- Small enterprises with less than 10 employees, and section O (public administration), are optional, and have not been included and not accounted for. About 20% of the employees in the private sector work in an enterprise with less than 10 employees. Section O represents about 4% of the economy.

- No data is given for apprentices. The reason is that they are very rare in Sweden. So rare, that it was not considered worthwhile to specifically ask about apprentices.

- Adjustments from fiscal year to calendar year have been made. For instance, if the fiscal year was 15 months, all figures except those concerning the number of employees have been divided by 15 and multiplied by 12. *Note that Eurostat suggests a different way of adjusting for fiscal years longer or shorter than 12 months.*

- Previous experiences were that the respondents thought it was difficult to differentiate between D1113 (payments for days not worked) and D11111 (direct remuneration etc. paid in each pay period), so the question was formulated as a total instead. Later on Statistics Sweden separated the two variables D1113 and D11111 using the same formula as in LCS 2000 and 2004. This formula might have introduced a bias in D11111 (direct remuneration etc. paid in each pay period), D1111 (direct remuneration and bonuses) and D1113 (payments for days not worked). However the opinion is that the bias should be minimal because the recalculation could be made fairly exact.

- In 2008 D11144 (stock options) was optional just as it was in the previous survey but it was decided to collect the data anyway. Once again the question about stock options (D11144) was integrated with D11112 (direct remuneration, bonuses and allowances not paid in each pay period). Many respondents found it difficult to answer the question about stock options. Statistics Sweden did get questions about D11112, therefore it most likely includes the value of a number of stock option-programmes. Statistics Sweden does not know how many enterprises included stock options nor the magnitude of the value. The general opinion is still that stock options should be just a small part of D11112, but when comparing the estimations a straightforward comparison between the surveys should be made carefully.

- Statistics Sweden noticed that *individually* agreed social security contributions are commonly used in Sweden. As in previous surveys, this variable was asked for separately. This cost has then been put together with variable D1212 (collectively agreed, contractual and voluntary social security contributions), just like in the results of the previous surveys.

3. Punctuality and timeliness

3. 1. Punctuality

As the LCS is a difficult and burdensome survey for the respondents, Statistics Sweden found it necessary to give pre-hand information to the respondents about the survey. The frame was set up, and the sample was drawn in March 2008. Pre-hand information was sent out in April 2008 to all units in the sample.

There were some discussions as to what date would be the optimal time for the collection. Normally, the enterprises are occupied with balancing their accounts in January, and possibly February. In order to avoid disturbing this important work, it was decided to send out the survey 15th March 2009. This relatively late date resulted in a quite early deadline; they were given four weeks to respond.

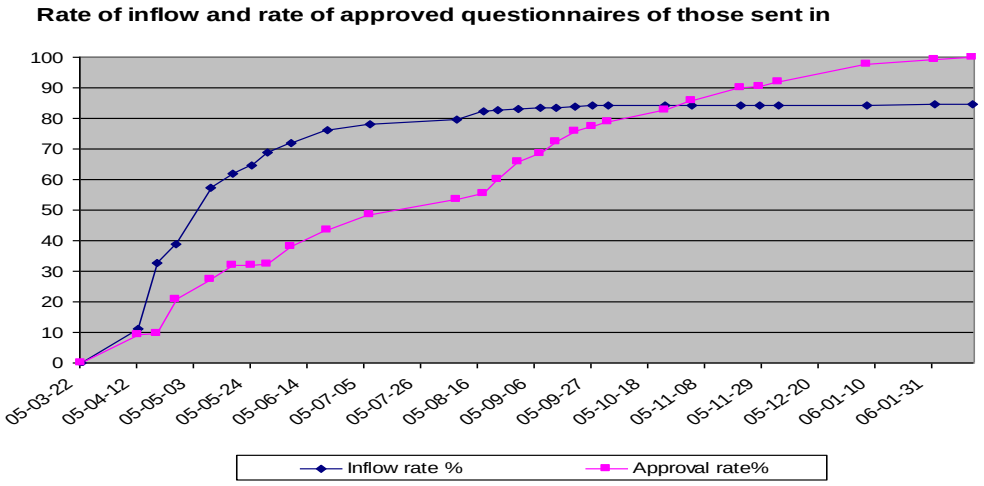
For the first time a web-based questionnaire was created for LCS2008 and the respondents were asked to respond using this questionnaire. The respondent received guidelines and instructions including the web address, user id and a password from Statistics Sweden. The respondent filled in the data on the web and some logical controls were made before the questionnaire was transmitted to Statistics Sweden. If a paper version of the questionnaire were asked for, that was provided. Even if they asked for a paper questionnaire they often send the data on internet anyway, they just needed a paper questioner to make notes on. The questionnaire and instructions can be found in appendix 4 and 5.

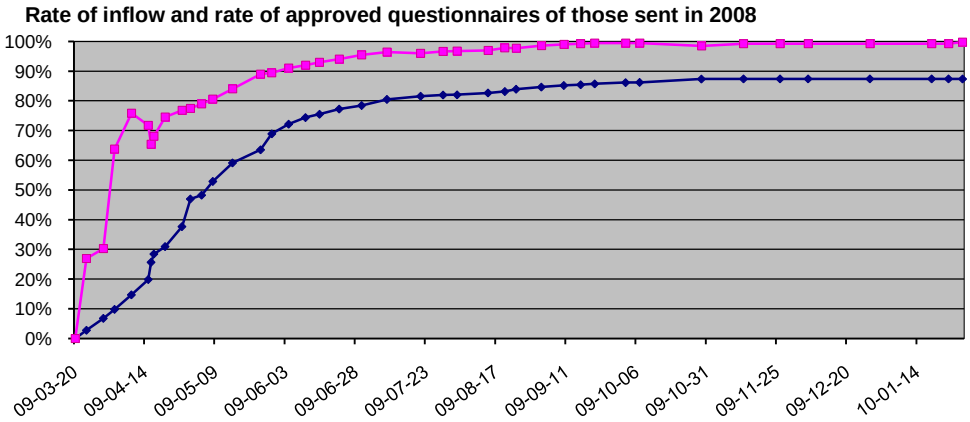
The non-response rate was relatively high 72 % (67 % in 2004) at the time of the deadline (15th April). A lot of effort was made on collecting the missing questionnaires. A reminder was sent out to all non responding units, giving a new deadline, this time including a paper version of the questionnaire. New (telephone) reminders were done in May and the process of reminding the non-response units was ongoing until mid-June. In July a request was sent out to the largest enterprises in the private sector that still were missing. In August an order to pay a fine was sent out to those large enterprises that still had not sent in their questionnaires. This was effective and in the end all the biggest enterprises responded. For the period from March onwards there was an on-going process of studying, approving and coding questionnaires and re-calling respondents when possible errors were detected (see the "inflow and approval" graph below).

The data collection was stopped in the beginning of 2010. The response rate was then 90,2 %, including over-coverage, and can be compared to 87,5 %, in 2004. About 88 % of the questionnaires in LCS2008 were sent in by internet. During January – April 2010, the data was being tested further at micro and macro level. The results of the Swedish LCS were forwarded to Eurostat in June 2010.

It has been possible to draw a timeline over the inflow rate of questionnaires, and the approval rate of those sent in, since notes were taken about this regularly. The approval rate is in the end almost 100%, all questionnaires sent in were approved (there was a few that could not be approved for some reasons, but they were coded as over-coverage or non-response). This inflow rate and approval rate timeline will be useful when it comes to planning the LCS2012; how many need to work with the survey and during what time, when is an optimal time to send out questionnaires and reminders and so on.
The graphs below show the rate of inflow and approved questionnaires for 2004 and 2008. The inflow was a little bit lower 2008 by the date of dead-line but after reminders the respondents was better than 2004. The inflow pattern was approximately the same, but the approval pattern was different. The questioners were approved with shorter delay 2008. Possible reason for that can be:

- experience gained from previous surveys
- many people was working in the beginning of the survey collection
- previous survey was paper based and the questionnaires had to be taken out from the envelopes, scanned or manually registered before checks, verifications and corrections of the data could be done
- the questionnaires were probably more correct from the beginning because of some logical controls in the web-based questionnaire
- fewer questionnaires were sent out





LCS2008 had a voluntary question about how long time it took to fill in the questionnaire. (As a lot of other surveys in Sweden also have for measuring the response burden.) About 40 % of the respondents answered that question and the non-weighted average time that was given was 5 hours and 16 minutes. For the private sector this figure was 4 hours and 55 minutes and for the municipalities and governmental authorities 7 hours and 8 minutes.

3.2 Timeliness

The tables of the Swedish LCS2008 were forwarded to Eurostat in June 2010 and no national publication has been made during 2010. Statistics Sweden is awaiting results from Eurostat, and after that there are plans to make some publications on the website of Statistics Sweden with comparison with the other countries.

4. Accessibility and clarity

4.1 Accessibility

The results have been sent to Eurostat and on the website at Statistics Sweden there is a link to Eurostats website where results from the survey can be found. Some tables and graphs from LCS2004 are published on the website at Statistics Sweden and results from LCS2008 will be published and available as well when results have been published by Eurostat.

There will probably be a seminar where results from LCS2008 will be presented as it was for previous surveys. Statistics Sweden and the National Mediation Office held a seminar together and representatives from the Ministry of Finance, banks, employer's associations and trade unions were participating.

Results will not be sent to the reporting units. However, in the pre-hand information in previous surveys, all sampled units were given the main results of the last LCS. The idea is to give the sampled units for LCS2012 some main results of LCS2008.

Confidentiality flags
The primary confidential flags have been set using, to a large extent, the same methodology as for previous runs of the LCS. A cell is given a primary confidential flag if one or more of the following conditions are true:

- The number of contributing units are less than four
- One observation accounts for more than 70 percent of the total estimate of number of employees (A1)
- Two observations account for more than 95 percent of the total estimate of number of employees (A1)

In LCS2008, as requested by Eurostat, Statistics Sweden has for the first time also set the secondary confidentiality flags. This has been done, where needed, in such way that the estimates with the smallest value of the number of employees (A1) have been flagged with secondary confidentiality.

4.2. Clarity

Beside this quality report, Statistics Sweden has got similar documentations and more detailed documentation regarding for example the software being used. Some of the metadata documentation is available for the users on the website. There is information about the survey and its purpose. There is also a link to Eurostat where users can find the results. Also seminars will probably be held to carry out the national statistics and inform about where to find the data.

5. Comparability

5.1. Geographical comparability

During the work with LCS 1997, Statistics Sweden found that one of the biggest difficulties for the respondents was that they had to give the data at local unit level. An analysis was carried out to assess how different the Swedish LCS

results would have been if the data had instead been at enterprise level. There are basically two ways in which such a change can affect the results. First, data broken down by regions might be incorrect if data is given at the enterprise level. However, in Sweden before 2008 this problem did not exist since Sweden was regarded as one region at NUTS 1 level. Secondly, data broken down by NACE might be affected. However, the analyses indicated that this problem was minimal. Therefore, with the aim of making life easier for the respondents and thereby increasing the quality of the data, it was decided to sample enterprises instead of local units. Eurostat was informed about this change. This way of making the sample for the private sector has been done for the surveys in both 2000 and 2004. From 2008 both the private sector and county councils have been drawn at enterprise level. For the public sector, (municipalities and governmental authorities), the local units are still the sampling units.

Region

Before 2008 Sweden was only one region at NUTS 1 level. From January 2008 this has changed and Sweden is now divided into three regions according to NUTS level 1. Region data has for the first time been sent to Eurostat for LCS2008. Below is information about the counties that belongs to the regions.

NUTS 1:	County	Area code
SE1 – Östra Sverige:	Stockholm	01
(East Sweden)	Uppsala	03
	Södermanland	04
	Östergötland	05
	Örebro	18
	Västmanland	19
SE2 – Södra Sverige	Jönköping	06
(South Sweden)	Kronoberg	07
	Kalmar	08
	Gotland	09
	Blekinge	10
	Skåne	12
	Halland	13
	Västra Götaland	14
SE3 – Norra Sverige	Värmland	17
(North Sweden)	Dalarna	20
	Gävleborg	21
	Västernorrland	22
	Jämtland	23
	Västerbotten	24
	Norrbotten	25

5.2. Comparability over time

NACE Rev. 2

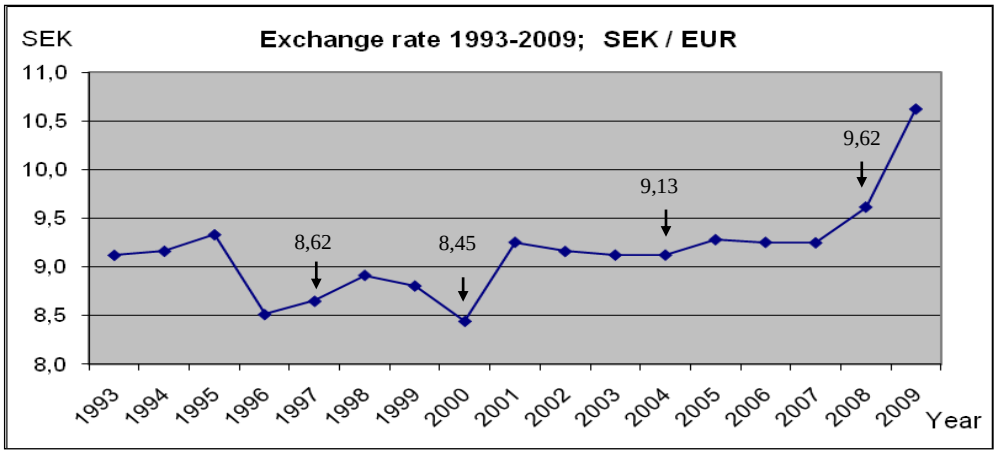
In LCS2008 the NACE Rev. 2 nomenclature was used, see appendix 6. The number of sections as well as the number of divisions has increased in NACE Rev. 2, 81 divisions are asked for in B-S excl. O. In NACE Rev. 1.1 this number was 54. This is an increase by 27 divisions. In one of the requested tables (size and division table) this means an increase from 270 till 405 groups. This in turn means that more estimates have to be produced putting more strain on the survey design. In order to be able to make the statistics for LCS2008 comparable with LCS2004 also some estimates in NACE Rev. 1.1 have to be produced. This makes the number of cells, for which estimates are required, even higher.

Web-based survey
The collection method has changed for LCS2008. The respondents had the possibility to use a web-based questionnaire for the first time. The respondents were given a web address, user id and passwords. They filled in their data and some logical controls were made before the questionnaire was sent to Statistics Sweden. 88 % of the questionnaires were collected this way and the survey can therefore be considered as a web-based survey. If the change in the collecting method has affected the results in some way has not been deeply investigated.

LCS1997 - 2000-2004-2008
1997 was the first time Sweden conducted a LCS survey. The sample was drawn at local unit level for section C-K in NACE Rev. 1. In 2000 two independent samples were drawn, one at enterprise level for NACE C-K in the private sector and one at local unit level for the public sector. In 2004 the sample was drawn in the same way, but NACE sections M, N and O were included for the first time. The public sector represents approximately 1/3 of the total economy and is dominating in these sections.

For LCS 2004 and 2008 the sample was drawn in March 2004 respectively March 2008. For LCS 1997 and 2000 the sample was drawn in November the year before the reference year. To draw the sample in the same year has resulted in less over-coverage.

Exchange rate
When analyzing the results it is of most importance to know the exchange rate between the Swedish Krona (SEK) and Euro (EUR). The graph below shows how the exchange rate (EUR/SEK) has varied from 1993 to 2009.



Below is one example that shows the increase of the *Hourly labour cost* for NACE Rev. 1 section C-K from 1997 to 2008. Between 2004 and 2008 the *Hourly labour cost* has increased by 15 % when calculating in national currency and 9 % when calculating in Euro.

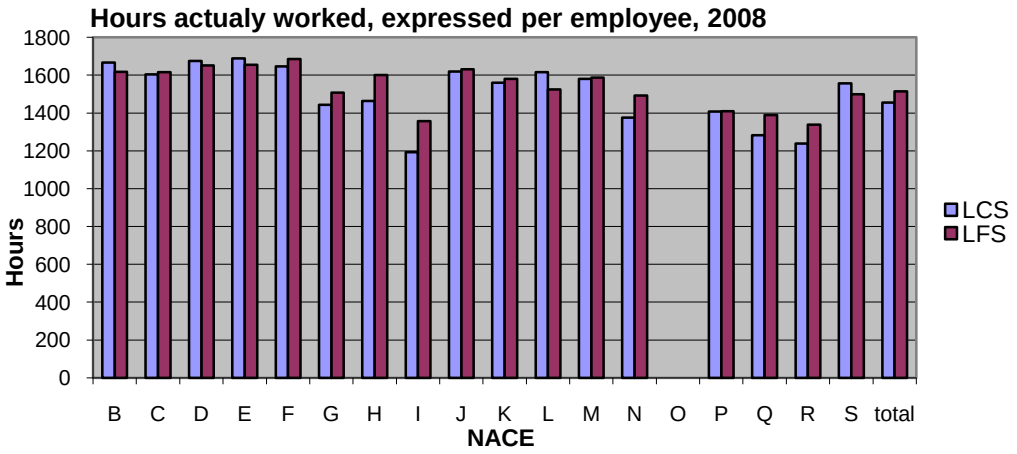
Example Hourly labour cost NACE Rev. 1 C-K, year 1997, 2000, 2004 and 2008

	SEK		EURO	
Year	Estimated value (SEK)	Change from previous survey %	Estimated value (Euro)	Change from previous survey %
1997	206,61		23,88	
2000	241,18	17 %	28,56	20 %
2004	283,58	18 %	31,08	9 %
2008	325,16	15 %	33,82	9 %
1997-2008		57 %		42 %

6. Coherence

- *Labour Cost Survey vs. Labour Force Survey*

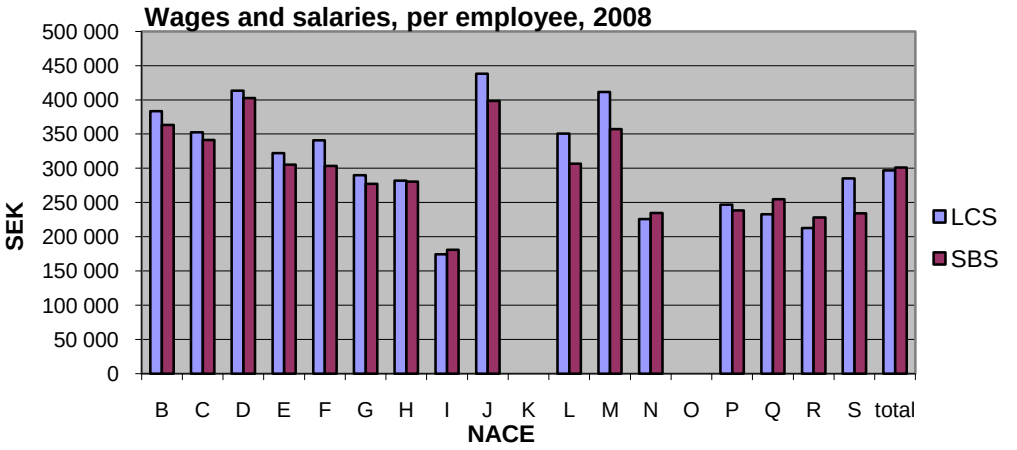
The graph below shows a comparison of *Hours actually worked*[3] expressed per employee during 2008 in the LCS and the average actual hours worked in the main job 2008 in LFS (Labour Force Survey).



One thing that differs between LFS and LCS is that LFS cover the whole labour market and LCS only enterprises with 10 and more employees.

- *Labour Cost Survey vs. Structural Business Statistics*

The graph below shows the *Wages and salaries*[4], expressed per employee from the LCS compared to SBS (Structural Business Statistics).



When comparing the LCS and the SBS one must know that there are a couple of significant differences between the two statistics.

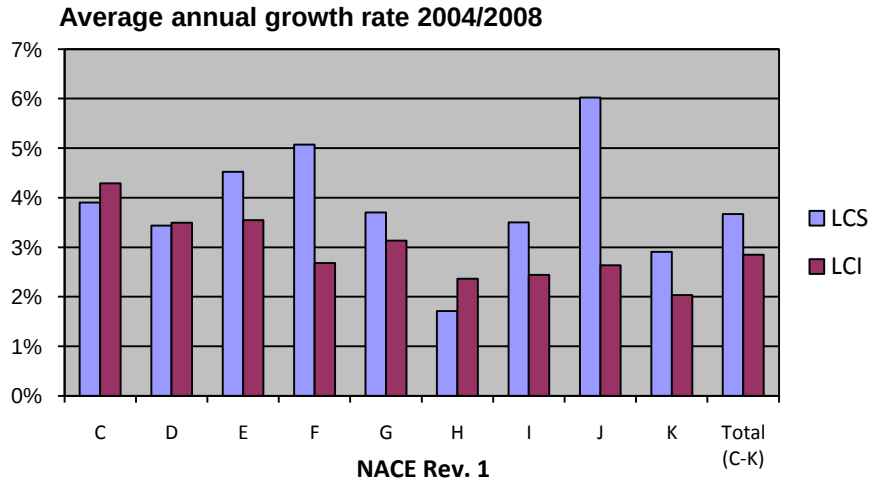
Firstly, enterprises with less than 10 employees are excluded in the LCS. Secondly, the public sector is not included in SBS, which can be good to keep in mind when analysing the data. In section P, Q and R the public sector are dominating and are not quite comparable. SBS includes just a very small group of enterprises in NACE K. Banking and insurance-companies are excluded for example. This makes K not comparable.

[3] Code B1, divided by the value of code A1, in appendix 1 to Regulation(EC)No1726/1999. B1(number of hours actually worked), A1(number of employees)

[4] Code D11, divided by the value of code A1, in appendix 1 to Regulation(EC)No1726/1999 D11(wages and salaries), A1(number of employees)

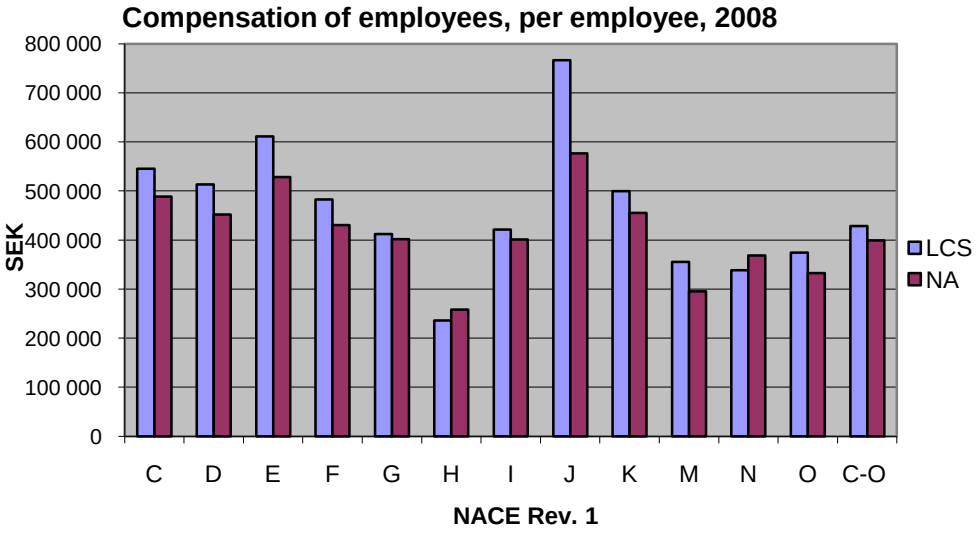
- *Labour Cost Survey vs. Labour Cost Index*

The graph below shows the *Average annual growth rates*[5] in national currency (sek) for the *Hourly labour costs*[6] between year 2004 and 2008 in LCS and LCI by NACE Rev. 1. LCI covers only the private sector and does not include Bonuses, Vocational training costs (D2), Other expenditure paid by the employer (D3) and Subsidies received by the employer (D5).



- *Labour Cost Survey vs. National Accounts*

The graph below shows *Compensation per employee*[7] during 2008 in LCS and National Accounts. LCS excludes enterprises with less than 10 employees, which might explain why the LCS-bars are slightly higher than NA-bars in most sections. Larger enterprises are considered to have slightly higher compensation per employee.



[5] *Average annual growth rates* =
in LCS:((*Hourly labour costs 2008 - Hourly labour costs 2004)/(Hourly labour costs* 2004))/4
in LCI:*((Average labour costs index 2008 - Average labour costs index 2004)/(Average labour costs index 2004))/4*

[6] *Hourly labour cost* : in LCS = (D1+D2+D3+D4-D5)/B1, in LCI = (D1+D3)/B1
D1(compensation of employees), D2(vocational training costs),
D3(other expenditure paid by the employer), D4(tax), D5(subsidies received by the employer)
B1(total hours actually worked).

[7] Code D1, divided by the value of code A1, in appendix 1 to Regulation(EC)No 1726/1999.
D1(compensation of employees), A1(number of employees)

Appendix 1

Coefficient of variation by NACE, size-band and region

Coefficient of variation by NACE and size-band for Annual Labour Cost

NACE Rev. 2 sections	Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation %
B	10_49	417 418 375	46 960 554	11,3
B	50_249	273 884 000	0	0,0
B	250_499	..	..	..
B	500_999	-	-	-
B	1000	..	..	..
B	10	4 162 190 375	46 960 554	1,1
C	10_49	45 176 101 292	1 700 867 645	3,8
C	50_249	71 370 969 151	2 387 138 058	3,3
C	250_499	36 799 172 795	1 116 298 047	3,0
C	500_999	36 364 250 000	0	0,0
C	1000	115 866 875 000	0	0,0
C	10	305 577 368 238	3 136 478 947	1,0
D	10_49	2 879 287 000	268 618 988	9,3
D	50_249	4 834 732 400	1 020 890 134	21,1
D	250_499	..	..	..
D	500_999	5 168 072 000	0	0,0
D	1000	..	..	..
D	10	17 911 946 400	1 055 638 587	5,9
E	10_49	1 377 903 795	136 944 589	9,9
E	50_249	1 879 880 203	100 093 129	5,3
E	250_499	376 130 076	7 930 294	2,1
E	500_999	770 616 386	26 546 880	3,4
E	1000	3 074 949 136	65 018 564	2,1
E	10	7 479 479 596	178 194 891	2,4
F	10_49	31 074 469 125	2 722 789 265	8,8
F	50_249	14 829 876 333	1 692 063 139	11,4
F	250_499	3 280 739 000	213 648 096	6,5
F	500_999	4 319 942 800	149 321 004	3,5
F	1000	32 022 736 867	889 628 617	2,8
F	10	85 527 764 125	3 320 202 930	3,9
G	10_49	57 519 066 926	5 186 832 440	9,0
G	50_249	46 936 788 037	10 222 351 051	21,8
G	250_499	18 350 417 778	861 389 462	4,7
G	500_999	10 870 574 146	157 862 370	1,5
G	1000	32 881 046 354	829 341 817	2,5
G	10	166 557 893 241	11 520 872 809	6,9
H	10_49	20 329 341 100	1 884 906 384	9,3
H	50_249	14 639 472 200	1 442 257 674	9,9
H	250_499	4 938 804 476	138 866 874	2,8
H	500_999	5 545 840 000	0	0,0
H	1000	33 993 238 333	1 652 896	0,0
H	10	79 446 696 110	2 377 449 477	3,0
I	10_49	8 719 312 802	567 840 966	6,5
I	50_249	4 324 487 262	262 482 574	6,1
I	250_499	..	..	..
I	500_999	..	..	..
I	1000	3 389 973 000	0	0,0
I	10	17 680 144 064	625 572 109	3,5
J	10_49	21 997 780 600	2 810 747 909	12,8
J	50_249	18 076 964 600	1 524 387 960	8,4
J	250_499	11 160 427 100	916 412 284	8,2
J	500_999	11 108 340 294	344 293 207	3,1
J	1000	25 814 699 706	1 037 763 423	4,0
J	10	88 158 212 300	3 429 565 537	3,9

K	10_49	9 396 085 700	1 739 005 404	18,5
K	50_249	12 549 574 238	601 852 701	4,8
K	250_499	6 491 387 000	845 689 653	13,0
K	500_999	2 757 311 000	0	0,0
K	1000	34 981 219 000	0	0,0
K	10	66 175 576 938	2 025 230 224	3,1
L	10_49	6 642 426 400	924 957 936	13,9
L	50_249	7 521 724 833	824 713 707	11,0
L	250_499	2 282 933 714	145 569 560	6,4
L	500_999	1 201 754 967	140 070 072	11,7
L	1000	3 580 059 467	462 078 015	12,9
L	10	21 228 899 381	1 319 539 854	6,2
M	10_49	30 517 606 729	1 947 871 321	6,4
M	50_249	24 126 695 968	1 385 755 920	5,7
M	250_499	7 073 419 600	287 040 560	4,1
M	500_999	7 122 683 600	31 146 633	0,4
M	1000	18 263 108 571	707 085 120	3,9
M	10	87 103 514 469	2 388 374 627	2,7
N	10_49	9 289 254 400	716 578 352	7,7
N	50_249	11 956 467 050	897 625 496	7,5
N	250_499	4 613 360 667	161 309 131	3,5
N	500_999	4 637 120 000	0	0,0
N	1000	22 514 077 421	348 309 794	1,5
N	10	53 010 279 538	1 210 524 225	2,3
P	10_49	8 474 051 020	805 750 561	9,5
P	50_249	6 470 636 429	909 599 685	14,1
P	250_499	3 514 936 286	1 578 162 207	44,9
P	500_999	9 270 081 855	4 677 779 075	50,5
P	1000	114 304 302 164	7 479 072 449	6,5
P	10	142 034 007 753	7 551 475 504	5,3
Q	10_49	8 825 637 050	979 119 874	11,1
Q	50_249	9 906 868 181	496 897 536	5,0
Q	250_499	5 147 225 991	702 469 637	13,6
Q	500_999	9 935 397 950	2 475 725 747	24,9
Q	1000	214 770 986 392	4 973 562 091	2,3
Q	10	248 586 115 564	4 663 478 067	1,9
R	10_49	4 777 331 062	626 980 260	13,1
R	50_249	4 950 480 245	817 651 800	16,5
R	250_499	1 215 047 143	58 705 443	4,8
R	500_999	2 244 826 900	137 110 782	6,1
R	1000	5 666 906 267	470 341 354	8,3
R	10	18 854 591 617	1 053 538 757	5,6
S	10_49	9 859 212 294	814 291 736	8,3
S	50_249	7 334 675 805	948 239 996	12,9
S	250_499	..	..	..
S	500_999	2 262 904 000	0	0,0
S	1000	..	..	..
S	10	21 335 007 099	1 256 226 180	5,9
B_S	10_49	277 272 285 671	7 741 444 089	2,8
B_S	50_249	261 984 176 937	11 180 044 173	4,3
B_S	250_499	109 366 077 626	2 596 361 182	2,4
B_S	500_999	114 010 490 897	5 311 937 876	4,7
B_S	1000	668 196 655 678	9 180 920 472	1,4
B_S	10	1 430 829 686 809	16 340 713 540	1,1

- = No data is available
.. = Data is confidential

Coefficient of variation by NACE and size band for Hourly labour cost, 2008

NACE Rev. 2 sections	Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	10_49	272,29	11,22	4,1
B	50_249	319,88	0,00	0,0
B	250_499	..	..	..
B	500_999	-	-	-
B	1000	..	..	..
B	10	341,60	1,87	0,5
C	10_49	261,10	5,63	2,2
C	50_249	292,82	5,58	1,9
C	250_499	344,18	8,42	2,4
C	500_999	338,54	0,00	0,0
C	1000	399,77	0,00	0,0
C	10	331,81	2,13	0,6
D	10_49	316,41	26,71	8,4
D	50_249	403,15	40,27	10,0
D	250_499	..	..	..
D	500_999	397,35	0,00	0,0
D	1000	..	..	..
D	10	395,54	12,95	3,3
E	10_49	280,03	12,28	4,4
E	50_249	285,30	4,78	1,7
E	250_499	322,16	1,17	0,4
E	500_999	299,69	3,97	1,3
E	1000	275,76	1,07	0,4
E	10	283,32	2,68	0,9
F	10_49	270,62	13,36	4,9
F	50_249	292,69	21,51	7,3
F	250_499	306,59	5,42	1,8
F	500_999	308,29	16,23	5,3
F	1000	338,11	1,92	0,6
F	10	300,19	6,89	2,3
G	10_49	262,78	10,23	3,9
G	50_249	362,58	35,15	9,7
G	250_499	310,47	13,11	4,2
G	500_999	280,43	1,39	0,5
G	1000	277,82	1,43	0,5
G	10	295,02	10,75	3,6
H	10_49	255,73	7,78	3,0
H	50_249	277,05	11,22	4,1
H	250_499	309,95	8,52	2,7
H	500_999	347,18	0,00	0,0
H	1000	288,51	0,01	0,0
H	10	281,66	3,30	1,2
I	10_49	189,38	4,57	2,4
I	50_249	210,76	6,81	3,2
I	250_499	..	..	..
I	500_999	..	..	..
I	1000	219,45	0,00	0,0
I	10	200,69	3,00	1,5
J	10_49	392,45	25,93	6,6
J	50_249	384,27	31,06	8,1
J	250_499	404,85	20,99	5,2
J	500_999	446,83	4,04	0,9
J	1000	434,86	4,19	1,0
J	10	410,26	10,12	2,5

K	10_49	640,35	108,85	17,0
K	50_249	441,68	16,10	3,6
K	250_499	541,81	65,63	12,1
K	500_999	485,78	0,00	0,0
K	1000	514,36	0,00	0,0
K	10	513,98	14,28	2,8
L	10_49	382,55	48,29	12,6
L	50_249	352,81	25,72	7,3
L	250_499	336,13	25,78	7,7
L	500_999	384,16	6,46	1,7
L	1000	256,05	9,72	3,8
L	10	339,20	16,96	5,0
M	10_49	395,23	19,65	5,0
M	50_249	403,03	17,35	4,3
M	250_499	359,20	8,68	2,4
M	500_999	390,83	0,46	0,1
M	1000	399,37	3,63	0,9
M	10	394,62	8,35	2,1
N	10_49	211,69	12,91	6,1
N	50_249	226,99	14,62	6,4
N	250_499	239,95	5,50	2,3
N	500_999	266,36	0,00	0,0
N	1000	244,04	0,25	0,1
N	10	235,14	4,37	1,9
P	10_49	226,91	9,64	4,2
P	50_249	246,02	18,40	7,5
P	250_499	206,68	18,52	9,0
P	500_999	293,27	25,37	8,7
P	1000	259,05	4,75	1,8
P	10	256,61	4,81	1,9
Q	10_49	265,60	14,07	5,3
Q	50_249	244,37	5,28	2,2
Q	250_499	257,45	5,80	2,3
Q	500_999	243,27	9,11	3,7
Q	1000	273,86	2,59	0,9
Q	10	270,54	2,16	0,8
R	10_49	234,19	20,19	8,6
R	50_249	268,42	10,23	3,8
R	250_499	268,64	1,96	0,7
R	500_999	269,30	4,14	1,5
R	1000	228,51	4,82	2,1
R	10	246,46	6,09	2,5
S	10_49	258,43	16,37	6,3
S	50_249	275,12	34,19	12,4
S	250_499	..	..	..
S	500_999	328,65	0,00	0,0
S	1000	..	..	..
S	10	273,20	14,27	5,2
B_S	10_49	281,17	4,47	1,6
B_S	50_249	312,66	7,25	2,3
B_S	250_499	327,77	6,39	1,9
B_S	500_999	324,86	3,69	1,1
B_S	1000	304,40	1,64	0,5
B_S	10	304,19	1,83	0,6

- = No data is available
.. = Data is confidential

Coefficient of variation for Annual and Hourly labour cost by NACE and region, 2008

		Annual labour cost			Hourly labour cost		
NACE Rev. 2	NUTS	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	SE1	288 139 241	28 348 189	9,8	323,19	10,02	3,1
B	SE2	428 100 672	57 289 993	13,4	297,04	11,98	4,0
B	SE3	3 445 950 462	45 265 575	1,3	349,78	1,48	0,4
B	Total	4 162 190 375	46 960 554	1,1	341,60	1,87	0,5
C	SE1	103 312 965 860	3 393 586 299	3,3	368,58	5,73	1,6
C	SE2	144 147 405 978	3 504 214 622	2,4	317,57	2,61	0,8
C	SE3	58 116 996 401	3 388 773 911	5,8	311,24	6,30	2,0
C	Total	305 577 368 238	3 136 478 947	1,0	331,81	2,13	0,6
D	SE1	5 543 037 412	411 015 661	7,4	418,70	7,29	1,7
D	SE2	8 660 001 781	1 427 184 552	16,5	395,36	23,80	6,0
D	SE3	3 708 907 207	658 581 928	17,8	365,71	9,86	2,7
D	Total	17 911 946 400	1 055 638 587	5,9	395,54	12,95	3,3
E	SE1	2 511 575 089	218 031 872	8,7	287,14	6,99	2,4
E	SE2	3 688 109 857	339 223 847	9,2	281,35	2,81	1,0
E	SE3	1 279 794 651	163 551 558	12,8	281,64	4,69	1,7
E	Total	7 479 479 596	178 194 891	2,4	283,32	2,68	0,9
F	SE1	38 013 977 095	3 862 669 120	10,2	315,43	12,44	3,9
F	SE2	29 839 378 523	3 433 050 551	11,5	295,99	12,48	4,2
F	SE3	17 674 408 507	3 026 243 080	17,1	277,95	10,73	3,9
F	Total	85 527 764 125	3 320 202 930	3,9	300,19	6,89	2,3
G	SE1	85 852 298 151	11 928 547 610	13,9	325,60	20,22	6,2
G	SE2	62 377 554 186	6 606 778 661	10,6	278,49	7,09	2,5
G	SE3	18 328 040 905	2 603 044 333	14,2	238,35	15,60	6,5
G	Total	166 557 893 241	11 520 872 809	6,9	295,02	10,75	3,6
H	SE1	34 740 267 058	2 775 709 219	8,0	301,85	5,55	1,8
H	SE2	34 357 373 812	2 684 176 168	7,8	265,88	5,42	2,0
H	SE3	10 349 055 239	1 676 580 002	16,2	274,08	9,04	3,3
H	Total	79 446 696 110	2 377 449 477	3,0	281,66	3,30	1,2
I	SE1	8 090 739 463	1 065 686 628	13,2	204,49	4,72	2,3
I	SE2	7 326 773 408	888 264 196	12,1	193,83	4,49	2,3
I	SE3	2 262 631 193	453 854 005	20,1	210,80	10,49	5,0
I	Total	17 680 144 064	625 572 109	3,5	200,69	3,00	1,5
J	SE1	52 313 618 841	4 054 755 223	7,8	445,60	13,31	3,0
J	SE2	25 710 066 711	3 530 045 768	13,7	389,31	7,08	1,8
J	SE3	10 134 526 747	1 663 760 587	16,4	322,31	23,98	7,4
J	Total	88 158 212 300	3 429 565 537	3,9	410,26	10,12	2,5
K	SE1	45 613 404 386	2 305 197 455	5,1	538,08	21,06	3,9
K	SE2	14 433 252 052	724 450 537	5,0	468,69	8,07	1,7
K	SE3	6 128 920 500	523 936 399	8,5	464,78	12,47	2,7
K	Total	66 175 576 938	2 025 230 224	3,1	513,98	14,28	2,8
L	SE1	10 659 027 461	1 551 834 128	14,6	382,74	30,57	8,0
L	SE2	8 333 793 252	1 225 006 484	14,7	304,32	15,72	5,2
L	SE3	2 236 078 668	691 235 107	30,9	304,20	23,65	7,8
L	Total	21 228 899 381	1 319 539 854	6,2	339,20	16,96	5,0
M	SE1	48 172 497 340	2 786 078 880	5,8	410,59	12,30	3,0
M	SE2	31 325 676 280	2 114 052 352	6,7	389,11	11,30	2,9
M	SE3	7 605 340 850	917 934 859	12,1	332,20	11,35	3,4
M	Total	87 103 514 469	2 388 374 627	2,7	394,62	8,35	2,1
N	SE1	27 021 586 693	1 595 787 568	5,9	241,49	7,47	3,1
N	SE2	19 440 451 834	1 272 519 545	6,5	230,06	3,90	1,7
N	SE3	6 548 241 011	651 179 343	9,9	225,42	10,72	4,8
N	Total	53 010 279 538	1 210 524 225	2,3	235,14	4,37	1,9
P	SE1	49 468 884 354	6 849 165 241	13,8	259,44	5,55	2,1
P	SE2	65 791 361 994	10 047 451 900	15,3	255,95	8,87	3,5
P	SE3	26 773 761 405	5 794 506 653	21,6	253,10	8,40	3,3

P	Total	142 034 007 753	7 551 475 504	5,3	256,61	4,81	1,9
Q	SE1	86 206 899 728	3 950 718 219	4,6	284,53	4,22	1,5
Q	SE2	114 485 809 806	5 828 258 641	5,1	266,46	3,92	1,5
Q	SE3	47 893 406 030	3 219 219 911	6,7	257,19	4,89	1,9
Q	Total	248 586 115 564	4 663 478 067	1,9	270,54	2,16	0,8
R	SE1	7 821 869 184	788 739 033	10,1	257,15	5,88	2,3
R	SE2	8 941 887 599	1 064 568 319	11,9	252,29	10,61	4,2
R	SE3	2 090 834 834	318 388 187	15,2	196,51	13,45	6,8
R	Total	18 854 591 617	1 053 538 757	5,6	246,46	6,09	2,5
S	SE1	12 875 568 635	1 502 741 544	11,7	314,84	21,36	6,8
S	SE2	5 809 095 649	778 889 947	13,4	226,27	9,63	4,3
S	SE3	2 650 342 815	732 834 281	27,7	230,00	11,18	4,9
S	Total	21 335 007 099	1 256 226 180	5,9	273,20	14,27	5,2
B-S	SE1	618 506 355 991	16 663 010 894	2,7	331,42	3,98	1,2
B-S	SE2	585 096 093 393	15 332 937 939	2,6	289,76	2,24	0,8
B-S	SE3	227 227 237 424	8 958 926 424	3,9	277,67	3,50	1,3
B-S	Total	1 430 829 686 809	16 340 713 540	1,1	304,19	1,83	0,6

NUTS 1: **SE1** – Östra Sverige: Stockholm, Uppsala, Södermanland, Östergötland, Örebro, Västmanland
SE2 – Södra Sverige: Jönköping, Kronoberg, Kalmar, Gotland, Blekinge, Skåne, Halland, Västra Götaland
SE3 – Norra Sverige: Värmland, Dalarna, Gävleborg, Västernorrland, Jämtland, Västerbotten, Norrbotten

Appendix 2

Response rate

The tables below contain unit-response rates, broken down according to the stratification used for sampling in the two samples. The overall, *non-weighted*, response rate was 90,2%, *including* 2,8% over-coverage. For the private sector the response rate was 92% and for the public sector 85%.

Response rate from private sector 2008

	Number of employees						
NACE	10-19	20-49	50-99	100-199	200-499	500-	Total
7	100	50	100		100	100	86
8	57	89	100	100			81
10	33	100	100	60	100	100	88
11	80	60		100		100	82
12		100	100	100		100	100
13	80	67	80	100	100	100	83
14	83	90	100		100		89
15	80	83	100	100	100		87
16	100	100	86	100	100	100	98
17	100	100	67	100	100	100	96
18	100	90	100	100	100	100	97
19	75	100	100	100	100		92
20	100	83	100	100	100	100	97
21	80	100	100	100	100	100	96
22	100	100	83	82	100	100	93
23	83	100	83	100	100	100	95
24	80	100	100	80	100	100	95
25	90	89	75	86	100	100	90
26	100	100	100	100	89	100	97
27	100	83	67	100	100	100	92
28	100	83	83	100	100	100	97
29	80	100	100	100	100	100	98
30	80	80	100	80	100	100	89
31	83	88	83	83	100	100	88
32	100	100	100	89	100	100	97
33	50	100	83	100	100	100	88
35	100	100	100	80	100	100	98
36	100	100	100	100	100	100	100
37	80	80	100	100			87
38	60	83	100	100	100	100	89
41	67	100	100	100	100	100	94
42	80	100	100	67	100	100	89
43	62	75	75	80	100	100	80
45	100	73	86	100	100	100	92
46	100	93	71	100	100	100	96
47	70	75	100	71	90	100	91
49	100	56	100	83	100	100	89
50	100	75	80	100	100	100	88
51	100	60	100	100	100	100	93
52	100	100	83	100	100	100	98
53	80	60	100	100	100	100	89
55	83	94	88	100	100	100	93
56	58	67	100	100	100	100	80
58	100	75	100	100	100	100	95
59	100	100	80	100	100	100	97
60	100	50	100	100	100	100	92
61	100	60	100	75	100	100	91
62	83	100	83	100	100	94	94
63	80	100	100	100	100		96
64	80	100	100	100	100	100	97
65	100	100	100	100	100	100	100
66	83	83	100	83	100	100	90
68	100	91	100	100	100	100	98

69	100	83	100	100	100	100	97
70	71	94	89	100	100		88
71	100	100	83	100	100	100	98
72	80	100	100	83	100	100	93
73	80	94	100	100	100	50	92
74	89	86	100	67	100	100	89
75	60	89	100	100			86
77	71	71	100	100	100	100	86
78	67	67	67	83	100	100	82
79	100	100	60	50	100	100	83
80	100	60	100	100	100	100	93
81	83	67	83	100	100	100	89
82	83	83	67	86	100	100	87
85	67	94	67	100	100	100	87
86	100	100	83	100	100	100	98
87	67	67	83	100	100	100	87
88	83	100	83	100	100	100	95
90	80	80	100	100	100	100	93
91	100	100	100	100	100		100
92	100	80	80	100	100	100	90
93	79	86	83	100	100	100	86
94	100	94	88	100	100	100	96
95	100	80	100	100	100	100	94
96	43	50	100	100	100	100	73
Total	84	87	90	93	100	100	92

Note: Empty cells means it existed no enterprises (for example in NACE 07). All values concerning data in NACE 05 and 06 has been set to zero, since there existed no enterprises with 10 employees or more at the time of the sample and in division 09 and 39 some small units exist, but have not been sampled because of budget restriction and response burden.

Response rate from public sector 2008

	Number of employees								
NACE	1-4	5-9	10-19	20-49	50-99	100-199	200-499	500-	Total
36	100	86	100	100	100				98
37	91	92	100	100	100				94
38	90	100	100	100	100	100			97
42	60	60	33	83	60	83	80	100	70
50	60	20	0	17					23
63					100	100			100
68	80	100	100	100	100	100	67		95
72	60	0	20	67	50	67	89	100	56
74		100	100	100			100		100
75	100	100	100	100			100		100
78	80	60	100	94	100	100			92
81	80	100	100	100	100	100			97
85	75	90	85	82	87	92	75	100	87
86	100	80	80	100	100	84	55	100	83
87	83	100	100	93	88	100	80	100	93
88	71	57	88	75	100	80	93	81	82
90	80	80	100	60	100	100	0		79
91	90	83	57	88	78	89	100		84
93	92	100	88	93	75				92
Total	87	81	82	87	88	90	78	87	85

Note: Empty cells means it existed no local units (for example in NACE 36). In division 10, 16, 18, 25, 26, 32, 33, 35, 43, 45, 49, 52, 55, 56, 59, 61, 62, 64, 65, 70, 71, 77, 79, 80, 82, 94, 96 some small local units exist, but have not been sampled because of budget restriction and response burden. Under-coverage arises also where response rate is 0%, for example in NACE 50. Under-coverage because of this is about 0,3%.

Number in universe, sample and over-coverage Appendix 3

Private sector

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of over-coverage in sample	Rate of over-coverage in sample (%)
7	7	7	1	14,3
8	55	21	1	4,8
9	5	0	0	
10	619	49	2	4,1
11	22	17	0	0,0
12	6	6	0	0,0
13	97	24	0	0,0
14	39	18	1	5,6
15	20	15	0	0,0
16	571	43	1	2,3
17	178	55	1	1,8
18	383	39	1	2,6
19	13	13	0	0,0
20	174	37	1	2,7
21	43	27	0	0,0
22	382	44	0	0,0
23	200	40	1	2,5
24	175	43	0	0,0
25	1 696	58	1	1,7
26	272	35	0	0,0
27	228	37	1	2,7
28	824	63	0	0,0
29	266	51	1	2,0
30	89	27	1	3,7
31	281	41	1	2,4
32	162	33	1	3,0
33	275	34	0	0,0
35	227	43	0	0,0
36	11	11	0	0,0
37	19	15	0	0,0
38	140	28	0	0,0
39	5	0	0	
41	958	33	2	6,1
42	151	28	2	7,1
43	3 088	60	2	3,3
45	984	50	1	2,0
46	3 668	69	2	2,9
47	3 238	91	1	1,1
49	1 920	47	1	2,1
50	65	24	2	8,3
51	47	27	1	3,7
52	463	43	0	0,0
53	39	28	2	7,1
55	688	43	1	2,3
56	1 424	50	0	0,0
58	491	42	1	2,4
59	145	30	1	3,3
60	12	12	2	16,7
61	92	35	0	0,0
62	1 006	53	2	3,8
63	86	25	1	4,0
64	204	36	0	0,0
65	94	36	1	2,8
66	200	30	0	0,0
68	743	46	0	0,0
69	330	33	0	0,0
70	534	50	0	0,0
71	870	47	1	2,1
72	169	30	1	3,3
73	558	48	1	2,1
74	240	35	0	0,0
75	59	22	0	0,0
77	172	28	0	0,0
78	383	38	1	2,6
79	139	30	0	0,0

80	95	30	1	3,3
81	758	37	0	0,0
82	292	39	1	2,6
85	1 312	52	1	1,9
86	442	63	0	0,0
87	449	38	0	0,0
88	358	38	0	0,0
90	113	29	0	0,0
91	60	23	0	0,0
92	57	20	0	0,0
93	629	43	0	0,0
94	1 302	57	1	1,8
95	54	18	1	5,6
96	201	26	0	0,0
All	**36 8661**	**2 786**	**50**	**1,8%**

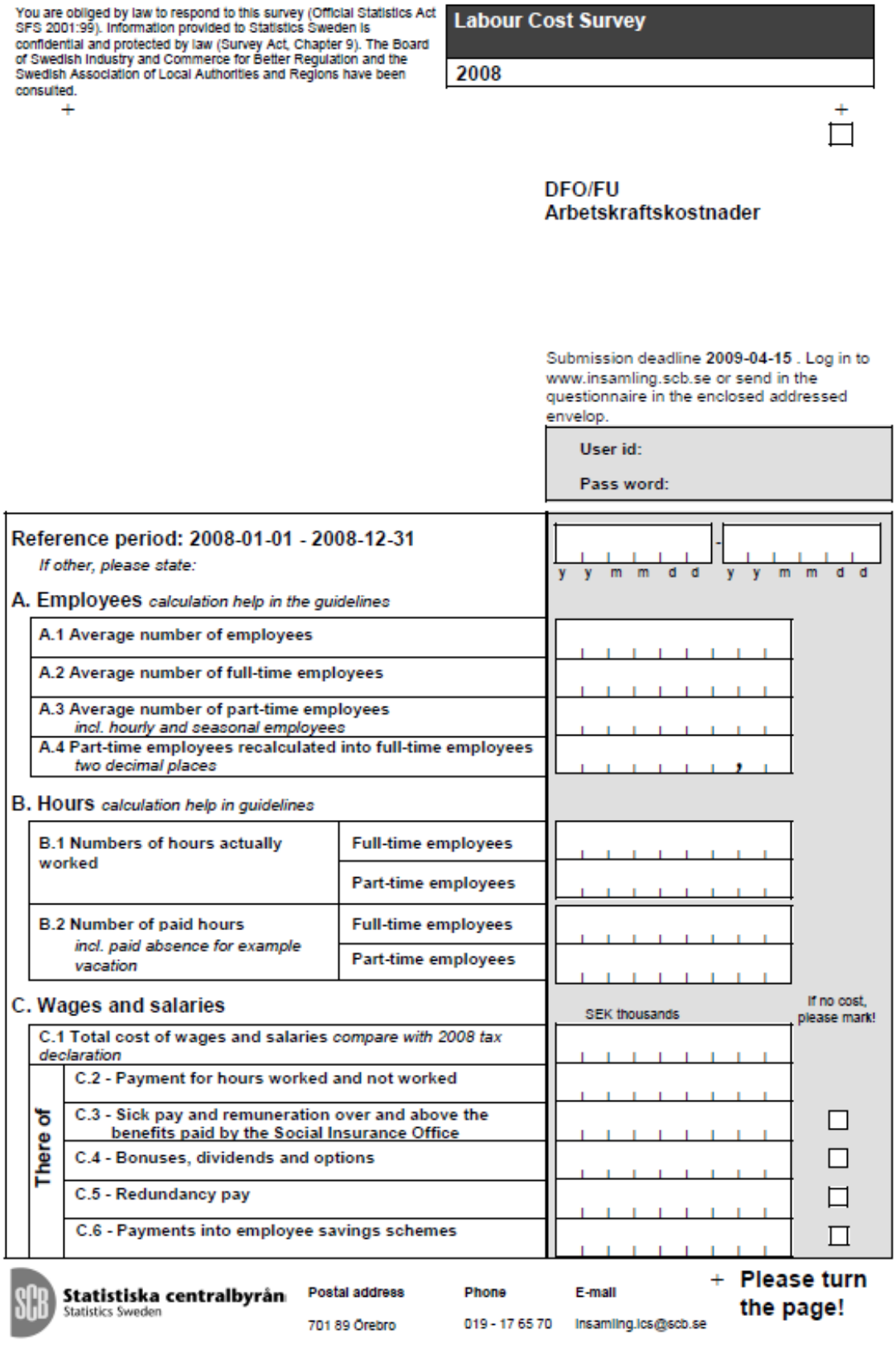
In NACE 05 and 06 there existed no enterprises with 10 employees or more at the time of the sample and in NACE 09 and 39 some small enterprises exists, but have not been sampled because of budget restriction and response burden.

Public sector

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of over-coverage in sample	Rate of over-coverage in sample (%)
10	1	0	0	
16	2	0	0	
18	2	0	0	
25	1	0	0	
26	1	0	0	
32	1	0	0	
33	1	0	0	
35	17	0	0	
36	168	46	2	4,3
37	283	66	11	16,7
38	115	31	1	3,2
42	608	56	0	0,0
43	5	0	0	
45	1	0	0	
49	96	0	0	
50	47	22	1	4,5
52	43	0	0	
55	30	0	0	
56	89	0	0	
59	4	0	0	
61	1	0	0	
62	2	0	0	
63	2	2	0	0,0
64	20	0	0	
65	1	0	0	
68	278	43	4	9,3
70	2	0	0	
71	27	0	0	
72	208	43	1	2,3
74	6	6	1	16,7
75	85	22	2	9,1
77	1	0	0	
78	343	51	11	21,6
79	59	0	0	
80	1	0	0	
81	155	32	6	18,8
82	6	0	0	
85	11 820	110	3	2,7
86	221	60	3	5,0
87	5 738	81	2	2,5
88	4 168	119	0	0,0
90	70	28	1	3,6
91	1 071	61	0	0,0
93	1 344	75	7	9,3
94	61	0	0	
96	15	0	0	
All	**27 220**	**954**	**56**	**5,9%**

Local units exist in some divisions, but have not been sampled because of budget restriction and response burden. Under-coverage arises also where response rate is 0%, for example in NACE 50. Under-coverage because of this is about 0,3%.

Appendix 4



You are obliged by law to respond to this survey (Official Statistics Act SFS 2001:99). Information provided to Statistics Sweden is confidential and protected by law (Survey Act, Chapter 9). The Board of Swedish Industry and Commerce for Better Regulation and the Swedish Association of Local Authorities and Regions have been consulted.

Labour Cost Survey

2008

DFO/FU
Arbetskraftskostnader

Submission deadline **2009-04-15** . Log in to www.insamling.scb.se or send in the questionnaire in the enclosed addressed envelop.

User id:

Pass word:

Reference period: 2008-01-01 - 2008-12-31

If other, please state:

y y m m d d - y y m m d d

A. Employees *calculation help in the guidelines*

A.1 Average number of employees	
A.2 Average number of full-time employees	
A.3 Average number of part-time employees *incl. hourly and seasonal employees*	
A.4 Part-time employees recalculated into full-time employees *two decimal places*	,

B. Hours *calculation help in guidelines*

B.1 Numbers of hours actually worked	Full-time employees	
	Part-time employees	
B.2 Number of paid hours *incl. paid absence for example vacation*	Full-time employees	
	Part-time employees	

C. Wages and salaries

		SEK thousands	If no cost, please mark!
C.1 Total cost of wages and salaries *compare with 2008 tax declaration*			
There of	C.2 - Payment for hours worked and not worked		
	C.3 - Sick pay and remuneration over and above the benefits paid by the Social Insurance Office		☐
	C.4 - Bonuses, dividends and options		☐
	C.5 - Redundancy pay		☐
	C.6 - Payments into employee savings schemes		☐

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Statistics Sweden

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Please turn the page!

D. Benefits, etc.		SEK thousands	If no cost, please mark!
	D.1 Benefits in kind and cash contributions		☐
E. Social insurance contributions		SEK thousands	If no cost, please mark!
	E.1 Employer contributions according to the law		
	E.2 Employer contributions according to contractual agreements — a. Collective agreement benefits		☐
	E.2 — b. Individual contract benefits		☐
	E.2 — c. Other social insurances		☐
	E.3 Special wage tax, etc.		☐
F. Other labour costs		SEK thousands	If no cost, please mark!
	F.1 Staff training costs		☐
	F.2 Employer costs for company medical and healthcare schemes		☐
	F.3 Costs for staff welfare		☐
	F.4 Costs for staff recruitment, work clothes, etc.		☐
	F.5 Other labour costs		☐
G. Subsidies		SEK thousands	If no subsidies, please mark!
	G.1 Subsidies to labour costs		☐
H. Other			
	H.1 How long time did it take to get the figures and fill out the questionnaire? *Voluntary question*		Minutes

Comments:

Your contact person 1

Name (please write in block letters)	Phone number (including area code)
E-mail	Mobile phone

Your contact person 2

Name (please write in block letters)	Phone number (includir
E-mail	Mobile phone

Please save a copy of the questionnaire!
Thank you for your participation !

Appendix 5

Instructions to Labour cost survey 2008

General information

Labour costs

The term labour costs refer to all those costs which the employer has in order to have persons employed. Summarily, these costs consist of salaries, benefits, social contributions, insurance premiums and other types of personnel costs, such as personnel healthcare.

Do consider ...

- Personnel whose compensation mainly consists of a portion of the profit or one-off payments **shall not be included.** Hired staff, members of the board of directors, foreign employees and assisting family members shall not be included.
- If a cost can not be measured then an estimation of the cost shall be indicated.
- Avoid duplication when counting, for example, salary costs that have already been reported under C in any of the other cost items must be deducted from the respective cost item.

Survey unit

Reporting shall refer to the indicated enterprise or workplace. Information on the business that is indicated is taken from Statistics Sweden's Business Register. Check that the pre-printed name, address and organisation registration number details are correct. If not, please alter appropriately before submitting the information.

Reporting period

The reporting period is the financial year 1 January to 31 December 2008. If the reporting period and the financial year deviate from the 2008 calendar year then indicate such. Information from the period which falls within 2008 to the greatest extent should be used.

Basic classification of accounts

To facilitate data provision, the last page reports references to the relevant accounts in BAS 2008, L-BAS 2005 and Kommun-Bas 05.

These references should only be seen as guidelines and not complete sources for the requested information. It may be necessary to use supplementary information from other sources.

Providing data over the Internet

Information is submitted primarily through the website. www.insamling.scb.se. Log in using *user id* and the *pass word* sent out separately. After logging in, please submit you contact details. Then select *Till blanket (To questionnaire)*, fill in the information and click on *Spara (Save)*. Some inspections are conducted on the information submitted. If the questionnaire has been revised after being saved then it must be saved again before you select *Skicka till SCB (Send to Statistics Sweden)*. Please write out the information to facilitate possible subsequent contact with Statistics Sweden.

A. Employees

A.1 Average number of employees

Give an average of the number of employees throughout the year. If possible, determine the number of employees each month throughout the financial year according to salary lists and give an average of these. Otherwise report the number of employees calculated as an average based on measurements at two or more points in time during the financial year. Round off to the nearest integer. (A.1=A.2+A.3)

A.2 Average number of full-time employees

Give the number of full-time employees that are included in A.1.

A.3 Average number of part-time employees

Give the number of part-time employees that are included in A.1. Seasonal workers and those paid by the hour are also included here.

A.4 Number of part-time persons calculated as full-time employees

Calculate and total the activity level for the part-time employees reported in A.3. Two employees working at 50 percent and 70 percent each, make up an activity level of 1.2 full-time persons.

The activity level for part-time employees can be calculated by dividing the part-time employee's contracted work time by the full-time employees contracted work time. Total the activity level for the part-time employees and report the total here.

$$Activity\,level = \frac{contracted\ work\ time\ part-time}{contracted\ work\ time\ full-time}$$

Example 1: The employer has eight employees working 50 percent of full time, and two employees working 80 percent of full time and together they account for 5.6 full-time employees. 8*0.5+2*0.8=5.60

Example 2: The employer has had three part-time employees during the year. Their agreed working hours are 20, 30 and 32 hours per week. The latter has worked for six months only. The agreed working hours for a full-time employee are 40 hours per week.

$$\frac{20}{40}+\frac{30}{40}+\left(\frac{32}{40}*\frac{6}{12}\right)=1{,}65\ full-time\ employees$$

Statistiska centralbyrån
Statistics Sweden

Unit for salary and labour cost statistics

If you have questions, please contact us at:
Telephone: 019-17 65 70
E-mail: insamling.lcs@scb.se

B. Hours

The hours worked and hours paid are reported as divided into full-time and part-time employees. The difference between hours worked and hours paid is that paid hours also contain paid absences such as vacation.

B.1 Number of hours actually worked

Includes:

Worked hours in ordinary working hours, overtime, additional time and on-call duty. Shorter breaks, waiting time and travel time during ordinary working hours are also included in hours worked.

Does not include:

Vacation, sick leave, non-working days, leaves of absence, care for children or other compensated absence. Time worked for which employees do not receive any remuneration should not be counted as time actually worked. Preparation and waiting time beyond ordinary working hours is not time worked.

If information about the number of hours actually worked is missing then they can be calculated in the following manner. For each full-time and part-time employee:

contracted working week at full time * (A.2 or A.4) *52.29
+ overtime during year
+ on-call duty during year
– hours absent during year (vacation, sick leave)

= number of hours actually worked during year

B.2 Number of hours paid

Includes:

Paid hours are B.1 plus paid absences such as vacation. Report worked and non-worked hours that the employee has been compensated for. This includes work during ordinary working hours, overtime, additional time, on-call duty, shorter breaks, waiting time and travel time during ordinary working hours, but also compensated absences such as holidays, vacation, sick leave and paid sabbaticals.

Does not include:

Waiting day before qualifying for benefits, preparation time, waiting time, travel time outside of ordinary working hours or overtime compensated as free time, sick leave not compensated by employer (as a rule, after 14 days of consecutive sick leave).

If information about the number of paid hours is missing, then it can be calculated in the following manner. For each full-time and part-time employee:

contracted work week at full time * (A.2 or A.4)*52.29
+ overtime during year
+ on-call duty during year
– unpaid absent hours during year such as
- days before benefits are paid
- other unpaid sick leave
- unpaid sabbatical

= number of paid hours during year

C. Cost for wages and salaries

Here report the total cost for wages and salaries for 2008. In C.2-C.6 the cost components making up the total cost for wages and salaries should be reported.

C.1 Total salary costs

Report the total cost for wages and salaries from 2008, which is the total of C.2 to C.6. To check the total cost, compare to the corresponding information in the 2008 tax declaration.

C.2 Salaries for time worked and not worked

Includes:

All "ordinary salary" aside from components included in C.3 through C.6. *Wage and salary for time worked;* fixed and variable salary, overtime/additional time, on-call duty, waiting and preparation time, shift and piece work, redundancy pay and incentive pay, and special parts of a salary paid according to the position or the individual. Supplement for reassignment, risks encountered, special working conditions and one-off bonus payments should also be included.

Wage and salary for time not worked: wage and salary for vacation, holidays and compensation for absences such as military service or education leading to broader professional competence.

This will not include:

Sick pay and compensation beyond the Social Insurance Office benefits, bonuses, savings programmes, director's remuneration, redundancy pay, no types of benefits.

C.3 Sick pay and remuneration over and above the benefits paid by the Social Insurance Office.

Report the sick pay the employer paid out (days 2 through 14 of sick leave). Note that it is **not** the sick deduction that is to be reported.

Even compensation paid by the employer beyond the Social Insurance Office's benefits such as parental leave supplement shall be reported here.

C.4 Bonuses, share of profits, personnel share options

Report dividends, bonuses, personnel options or other, non-obligatory, voluntary payments such as a thirteenth monthly salary. Regarding personnel share options, it is useful to report the taxable part, i.e. the share value minus redemption price.

C.5 Redundancy pay

Report remuneration in the form of redundancy pay to employees who have been made redundant or remuneration paid instead of a notice period.

C.6 Payments into employee savings schemes

Report transfers into savings schemes or funds for the purchase of the company's shares or other financial assets on behalf of the employee should be reported here.

D. Benefits, etc.

D.1 Benefits and cash contributions

Report here the actual costs for benefits. If it is easier, you may report instead the value of the benefits calculated according to recommendations from the National Tax Board. Benefits refer to accommodation provided by work, free/company car, free or subsidised meals, free travel to and from the workplace, beneficial loans to employees, etc. Further, daily allowances *beyond* the model for the taxable portion and other *taxable portions* of cost compensations should be reported. You should also report costs that occur in cases where the employer provides the company's products free of charge or at a reduced price to employees. The value of products, goods and services is calculated at the market value. According to the National Tax Board, the market value corresponds to the most commonly occurring price (including VAT) of the goods or services. The market value of tax exempt discounts should also be included in the cost. If the benefit is provided at a discounted price then the cost is calculated as the difference between what the employee has contributed and the market value of the benefit.

Cash compensations will also be reported. This includes compensations for meetings, proposal activities, inventions, compensation or contributions to living costs, meal costs, travels to and from workplace, work clothes, work materials and tools. Gratuities are also counted as cash remuneration.

E. Social insurance contributions

E.1 Employer contributions according to the law

Report the total paid in employer contributions as required by law. These contributions are the general pension, health insurance that the employer is obligated to pay according to law. Special salary tax will not be reported here but rather under E.3.

E.2 Employer contributions according to contractual agreements

E.2a Collective contractual benefits

Companies and organisations with collectively negotiated agreements pay collectively negotiated contributions. State the costs for pension insurance, contributions or premiums to labour force insurance (AFA, Alecta, etc.) and group insurances or other social costs associated with collective agreement. Employers who are linked to the FPG/PRI system should report paid pensions and changes in pension liabilities. If the change in pension liabilities is negative, the amount should be subtracted from the total.

E.2b Individual contract benefits

Report costs for complementary individual contract benefits such as individually covered pension insurance, which has arisen by special agreement between employers and employees.

E.2c Other social insurances

Report costs for insurance premiums for sick pay or holiday pay costs or other social insurance costs not reported earlier in E.2a or E.2b.

E.3 Special wage tax etc.

Report costs for special salary tax, for both labour income and pension costs. The tax on pension earnings and other taxes regarded as working costs are included.

F. Other labour costs

F.1 Staff training costs

Report staff training costs, external teachers, rent for equipment, possible contributions to staff training shall be deducted. Salary costs for own personnel who take part in training, costs for buildings or own equipment used for training should not be included either.

F.2 Employer costs for company medical and healthcare schemes

Report costs for company medical and healthcare schemes, free medicine, medical materials, treatment outside of business operations, eye glasses for computer terminals etc.

F.3 Costs for staff welfare

Report costs for leisure activities, leisure establishments, health promotion funds, staff parties, etc. Child care is also counted into the costs for staff welfare activities, as are staff curative activities, staff magazines directly paid assistance with burials, holiday bonuses, etc. Provisions for personnel funds shall be reported here. Any reimbursements from a staff fund should be subtracted from the costs reported.

F.4 Costs for staff recruitment, work clothes, etc.

Report costs that occur in connection with recruitment of staff, such as costs for applicants' travel from another town for the interview, contributions to accommodation in connection with recruitment, costs for language training before a new employee begins, costs for the recruitment advertisements and fees paid to recruitment consultants.

Report the costs for work clothes provided by the employer also.

F.5 Other labour costs

Report possible costs not mentioned earlier.

G. Subsidies

G.1 Subsidies to labour costs

Report all subsidies received whose intention was to pay in part or all the compensation to employees. Subsidies can, for example, come from regional policy or labour market policy measures, be in the form of a standard subsidy per man year or be a subsidy to cover salary costs. They should not relate to social assistance payments or staff training costs. Reimbursement from social insurance institutions or supplementary insurance policies shall not be reported here.

ACCOUNT GUIDELINES

These references should only be taken as guidelines and not as exhaustive sources for the requested information. It may be necessary to use supplementary information from other sources.

C.2 Salaries for time worked and not worked
BAS 2008: 7011, 7013, 7014, 7015, 7082, 7090, 7211, 7213, 7214, 7215, 7221, 7222, 7223, 7224, 7225, 7285, 7286, 7290
L-BAS 2005: 40, 411, 419
Kommun-Bas 05: 502, 503, 511, 513, 519

C.3 Sick pay and remuneration over and above the benefits paid by the social insurance office
BAS 2008: 7081, 7083, 7281, 7282, 7283, 7284
L-BAS 2005: 412
Kommun-Bas 05: 512

C.4 Bonuses, share of profits, personnel share options
BAS 2008: 7012, 7016, 7212, 7216
L-BAS 2005: -
Kommun-Bas 05: -

C.5 Redundancy pay
BAS 2008: 7017, 7217, 7227
L-BAS 2005: -
Kommun-Bas 05: -

C.6 Payments into employee savings schemes
BAS 2008: -
L-BAS 2005: -
Kommun-Bas 05: -

D.1 Benefits and cash contributions
BAS 2008: 7380, 7310, 7322, 7324, 7332
L-BAS 2005: 4312, 4322, 433 or 434, 435, 4392
Kommun-Bas 02: 530, 541, 548, 5512, 5522, 5532, 5592

E.1 Employer contributions according to the law
BAS 2008: 7510
L-BAS 2005: 451
Kommun-Bas 05: 561

E.2a Collective contractual benefits
BAS 2008: 7411, 7418, 7420, 7430, 7440, 7460, 7470, 7490, 7570, 7580
L-BAS 2005: 4411, 442, 445, 446, 447, 457, 575
Kommun-Bas 05: 567, 568, 572, 573, 574

E.2b Individual contract benefits
BAS 2008: 7412, 7418
L-BAS 2005: 4413
Kommun-Bas 05: 571

E.2c Other social insurances
BAS 2008: 7590, 7650
L-BAS 2005: 459
Kommun-Bas 05: 569

E.3 Special wage tax, etc.
BAS 2008: 7530, 7550
L-BAS 2005: 453
Kommun-Bas 05: 563

F.1 Staff training costs
BAS 2008: 7610
L-BAS 2005: 461
Kommun-Bas 05: 581

F.2 Employer costs for company medical and healthcare schemes
BAS 2008: 7620
L-BAS 2005: 462
Kommun-Bas 05: 582

F.3 Costs for staff welfare
BAS 2008: 7630, 7670, 7692, 7693, 7699
L-BAS 2005: 463, 466, 469
Kommun-Bas 05: 583, 587, 589

F.4 Costs for staff recruitment, etc.
BAS 2004: 7691, 5480
L-BAS 2005: 464, 648
Kommun-Bas 05: 585, 648

F.5 Other labour costs
BAS 2008: -
L-BAS 2005: 465
Kommun-Bas 05: 586

G.1 Subsidies to labour costs
BAS 2008: 3980
L-BAS 2005: 382
Kommun-Bas 05: 35

Appendix 6

NACE REV. 2

Code	Title
B	**Mining and quarrying**
05	Mining of coal and lignite
06	Extraction of crude petroleum and natural gas
07	Mining of metal ores
08	Other mining and quarrying
09	Mining support service activities
C	**Manufacturing**
10	Manufacture of food products
11	Manufacture of beverages
12	Manufacture of tobacco products
13	Manufacture of textiles
14	Manufacture of wearing apparel
15	Manufacture of leather and related products
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
17	Manufacture of paper and paper products
18	Printing and reproduction of recorded media
19	Manufacture of coke and refined petroleum products
20	Manufacture of chemicals and chemical products
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
22	Manufacture of rubber and plastic products
23	Manufacture of other non-metallic mineral products
24	Manufacture of basic metals
25	Manufacture of fabricated metal products, except machinery and equipment
26	Manufacture of computer, electronic and optical products
27	Manufacture of electrical equipment
28	Manufacture of machinery and equipment n.e.c.
29	Manufacture of motor vehicles, trailers and semi-trailers
30	Manufacture of other transport equipment
31	Manufacture of furniture
32	Other manufacturing
33	Repair and installation of machinery and equipment
D	**Electricity, gas, steam and air conditioning supply**
35	Electricity, gas, steam and air conditioning supply
E	**Water supply; sewerage, waste management and remediation activities**
36	Water collection, treatment and supply
37	Sewerage
38	Waste collection, treatment and disposal activities; materials recovery
39	Remediation activities and other waste management services
F	**Construction**
41	Construction of buildings
42	Civil engineering
43	Specialised construction activities
G	**Wholesale and retail trade; repair of motor vehicles and motorcycles**
45	Wholesale and retail trade and repair of motor vehicles and motorcycles
46	Wholesale trade, except of motor vehicles and motorcycles
47	Retail trade, except of motor vehicles and motorcycles

H	**Transportation and storage**
49	Land transport and transport via pipelines
50	Water transport
51	Air transport
52	Warehousing and support activities for transportation
53	Postal and courier activities
I	**Accommodation and food service activities**
55	Accommodation
56	Food and beverage service activities
J	**Section J Information and communication**
58	Publishing activities
59	Motion picture, video and television programme production, sound recording and music publishing activities
60	Programming and broadcasting activities
61	Telecommunications
62	Computer programming, consultancy and related activities
63	Information service activities
K	**Financial and insurance activities**
64	Financial service activities, except insurance and pension funding
65	Insurance, reinsurance and pension funding, except compulsory social security
66	Activities auxiliary to financial services and insurance activities
L	**Real estate activities**
68	Real estate activities
M	**Professional, scientific and technical activities**
69	Legal and accounting activities
70	Activities of head offices; management consultancy activities
71	Architectural and engineering activities; technical testing and analysis
72	Scientific research and development
73	Advertising and market research
74	Other professional, scientific and technical activities
75	Veterinary activities
N	**Administrative and support service activities**
77	Rental and leasing activities
78	Employment activities
79	Travel agency, tour operator and other reservation service and related activities
80	Security and investigation activities
81	Services to buildings and landscape activities
82	Office administrative, office support and other business support activities
O	**Public administration and defence; compulsory social security**
84	Office administrative, office support and other business support activities
P	**Education**
85	Education
Q	**Human health and social work activities**
86	Human health activities
87	Residential care activities
88	Social work activities without accommodation
R	**Arts, entertainment and recreation**
90	Creative, arts and entertainment activities
91	Libraries, archives, museums and other cultural activities
92	Gambling and betting activities
93	Sports activities and amusement and recreation activities
S	**Other service activities**
94	Activities of membership organisations
95	Repair of computers and personal and household goods
96	Other personal service activities