Quality report:
The Labour Cost Survey 2012 in Sweden

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The Labour cost survey (LCS) is conducted every four years. LCS2012 was carried out during 2013, basically in full compliance with the Commission Regulation. The survey has also been carried out for the reference years 1997, 2000, 2004 and 2008. The purpose of LCS is to measure the level and structure of the labour costs. LCS2012 has been conducted in similar way as LCS2008 with no major changes.

- *NACE Rev. 2*

A major change introduced in LCS2008 was the new NACE Rev.2 nomenclature. The number of sections as well as the number of divisions was increased. This in turn meant that more estimates had to be produced and put more strain on the survey design. Also, the sample size had to be smaller for LCS2008 due to budget restriction and response burden. This has also been the case for LCS2012.

- *Improved model for Region data 2012*

Sweden is divided into three regions according to NUTS level 1 since 2008 and as a consequence regional tables were produced and sent to Eurostat for the first time concerning LCS2008. Since data for the private sector are collected on enterprise level and not on local unit level in Sweden, a model had to be used to split the enterprise data by region. For LCS2012 the model for producing regional data was improved utilizing information from the national yearly survey for salary and wages.

- *Web-based survey*

The web-based questionnaire that was created for LCS2008 was also used for LCS2012 with some adjustments. In LCS2012 the respondents did not receive any paper questionnaires, unless they asked for it. They received pre-hand information about the survey in the beginning of 2012, so they could prepare and save data during the year. In March 2013 letters were sent out where they were asked to use the printed password and user id to log on and fill in the web-based questionnaire. 98% used the web and some logical controls were made before the questionnaire was sent in.

- *Account files - SIE –file (Standard import export – file)*

For LCS2012 a test was made where the respondents in the private sector were given the possibility to upload their account file to a web-based questionnaire. Labour costs in the accounts were automatically allocated to the different variables in the questionnaire using a pre-defined key between the accounting standard and the LCS-variables. The respondents were then asked to divide some of the labour costs further and ad information regarding number of employees and hours worked and paid in order to complete the questionnaire. About 4% of the questionnaires were collected this way.

1. Relevance

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

The LCS has been carried out five 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.

The national users seem also to be quite satisfied with LCS and no major gap has been reported. The data on national level broken down by branch of industry are used for comparison with other countries. Regional data, data by size class and data for apprentices are not that useful for the national users.

The salary and wages statistics are quite well covered in Sweden, with both monthly and yearly surveys. The labour cost statistics are not covered in that detail and the LCS contributes with new information in this area every four years. LCS is used for economic analyses on labour costs and no other survey than LCS measure the level and structure of labour cost in such detail.

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 was drawn; one for Private sector (in this context defined as private enterprises, county councils and the employment bureau) and one for the Public sector (municipalities and governmental authorities). NACE Rev.2 sections B-S excl. O are included and in appendix 6 the sections and divisions are titled. Section O (public administration and defence) is optional and is not included. Enterprises were sampled from the private sector and in the public sector local units constituted the sampling units. The public sector is approximately 1/3 of the total economy in Sweden and is concentrated in NACE sections O, P, Q and R. The allocation of the sample size per strata was made using Neyman allocation in both sampling procedures.

The frame for the private sector and county councils was stratified by NACE on 2 digit level and size of enterprise, 6 size classes were used (10-19, 20-49, 50-99, 100-199, 200-499, 500 or more employees), where the largest size class was fully covered in the sample. In total 3 098 enterprises with 10 and more employees were sampled from the private sector.

Local units belonging to an organisation with 10 or more employees were included in the frame for the municipalities and governmental authorities. The frame was stratified by NACE 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 largest size class was fully covered in the sample. A sample consisting of 835 local units was drawn from the public sector.

Below are estimated coefficients of variation (cv) for the key variables of the survey, *Annual labour cost* and *Hourly labour cost*[1]. The estimated coefficients of variation are produced using CLAN[2] under the H-T estimator. The coefficient of variation is estimated at the population level and by breakdowns according to NACE sections, size band and region respectively. The cv's are small on both NACE level, size level and region for the two variables. The cv for the combination of NACE and size are generally higher, see appendix 1. NACE I (Accommodation and food service activities) shows the highest cv for the variable *Annual labour cost* and for the variable *Hourly labour cost*, NACE 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 cv for this parameter tend to be smaller than the cv for the *Annual labour cost*.

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[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) and section Q (Human health and social work activities) are the largest sections. Almost 19% of the *Annual labour costs* can be found in each of these sections. About 16% of the *Annual labour costs* can be found in the northern region (SE3) of Sweden and 42% in the east region (SE1) and 42% in the south region (SE2).

Coefficient of variation for Annual labour cost by NACE, 2012

NACE sections	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	5 873 127 467	47 275 204	0.8
C	296 663 017 548	2 554 981 526	0.9
D	18 655 490 286	292 993 241	1.6
E	8 779 735 547	328 638 516	3.7
F	102 339 697 563	3 683 861 787	3.6
G	173 459 905 157	4 790 398 529	2.8
H	83 473 674 899	2 401 097 491	2.9
I	25 061 972 456	1 232 771 904	4.9
J	96 951 923 319	2 753 768 185	2.8
K	68 296 298 239	1 648 645 742	2.4
L	22 705 495 223	1 071 015 704	4.7
M	96 588 291 606	2 430 253 314	2.5
N	69 357 557 414	2 152 014 433	3.1
P	193 417 986 724	9 007 117 283	4.7
Q	301 749 294 720	4 787 785 845	1.6
R	20 625 112 381	922 782 697	4.5
S	23 580 147 512	1 075 078 406	4.6
B_S	1 607 578 728 062	13 363 075 461	0.8

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, 2012

Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
10_49	305 797 636 594	7 008 544 173	2.3
50_249	289 928 488 301	6 088 208 952	2.1
250_499	110 736 423 019	1 828 261 561	1.7
500_999	127 683 596 265	2 299 756 260	1.8
1000	773 432 583 883	10 343 319 625	1.3
10-	1 607 578 728 062	13 363 075 461	0.8

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, 2012

NUTS Region	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
SE1 - Östra Sverige	675 616 062 227	15 161 174 020	2.2
SE2 - Södra Sverige	682 659 685 278	15 252 544 064	2.2
SE3 - Norra Sverige	249 302 980 556	9 871 920 427	4.0
Sweden	1 607 578 728 062	13 363 075 461	0.8

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

The *Hourly labour cost* was 324 SEK which is 6.6% increase from 2008. Section K (Financial and insurance activities) has the highest *Hourly labour cost* (557 SEK) and section I (Accommodation and food service activities) has the lowest (220 SEK). This means that the *Hourly labour cost* is 153% 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 around 12% higher *Hourly labour cost* than the north region (SE3).

Coefficient of variation for Hourly labour cost by NACE, 2012

NACE sections	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	420.07	2.84	0.7
C	360.00	1.77	0.5
D	434.95	5.01	1.2
E	310.77	10.65	3.4
F	333.49	7.02	2.1
G	318.39	7.39	2.3
H	294.35	4.13	1.4
I	220.47	3.82	1.7
J	439.12	6.92	1.6
K	557.08	10.48	1.9
L	335.75	11.70	3.5
M	428.47	6.53	1.5
N	258.94	4.32	1.7
P	264.07	3.82	1.4
Q	300.24	2.09	0.7
R	268.75	7.07	2.6
S	294.86	14.03	4.8
B_S	324.33	1.49	0.5

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, 2012

Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
10_49	309.46	4.58	1.5
50_249	332.17	4.57	1.4
250_499	350.78	3.80	1.1
500_999	343.95	3.63	1.1
1000	321.10	1.63	0.5
10	324.33	1.49	0.5

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, 2012

NUTS Region	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
SE1 - Östra Sverige	343.09	3.11	0.9
SE2 - Södra Sverige	314.54	2.53	0.8
SE3 - Norra Sverige	305.11	3.72	1.2
Sweden	324.33	1.49	0.5

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

The target population for LCS is defined as all local units in NACE sections B-S excl. O belonging to an enterprise with at least 10 employees who have been active during 2012. Section O is optional and has not been include in the Swedish LCS. Also, enterprises with less than 10 employees are optional and have not been included.

The LCS2012 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 largest size class has been fully sampled. See the tables below for sampling fractions.

Population and sample sizes in private sector and county councils 2012

Size class of enterprise (number of employees)	Number of enterprises in the sample (n)	Number of enterprises in universe (N)	Sample fraction
10-19	554	20 942	2.6 %
20-49	658	12 153	5.4 %
50-99	479	3 595	13.3 %
100-199	428	1 599	26.8 %
200-499	431	915	47.1 %
500-	548	548	100.0 %
All	3 098	39 752	7,8 %

Population and sample sizes in public sector (municipalities and state) 2012

Size class of local unit (number of employees)	Number of local units in the sample (n)	Number of local units in universe (N)	Sample fraction
1-4	125	4 509	2.8 %
5-9	123	5 714	2.2 %
10-19	123	6 441	1.9 %
20-49	142	4 948	2.9 %
50-99	98	2 512	3.9 %
100-199	78	987	7.9 %
200-499	51	252	20.2 %
500-	95	95	100.0 %
All	835	25 458	3,3 %

The sample size decreased for LCS2008 compared to LCS2004 due to the budget and with respect to the response burden. This was also the case for LCS2012. 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 were sampled by legal units instead of local units. Also, experience about non-response and cv-values from previous survey contribute to the sampling design.

Sampling size 2004-2012

Year[3]	Nace coverage	Total Number of sampling units
2004	Rev. 1.1 C-O excl. L	4 628
2008	Rev. 2 B-S excl. O	3 740
2012	Rev. 2 B-S excl. O	3 933
Difference 2004-2008		-19.2%

To keep the sample sizes down, some small NACE divisions were not sampled. The resulting under-coverage because of this is approximately 0.1% of total number of employees. A lot of effort was made to not end up with empty strata and response was given in all strata in LCS2012. 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. The frame was created and the samples were drawn in March 2012.[4] This

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[3] County councils were sampled on enterprise level since 2008 and the employment bureau since 2012.
[4] A 'frozen' version of the Business register is created in March, May, August and November and used for sample surveys. LCS has used March version since 2004.

means that entities that began their business in 2012 but later than March were not included in the frame or in the sample for LCS2012, and might have caused under-coverage. 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.

The table below shows the over-coverage in the samples. The overall rate of over-coverage was 2.5%. In the private sector the over-coverage rate was 1.5% and in the public sector 6.5%. In cases of over-coverage, new units have not been sampled. The following cases have been treated as over-coverage:
- Enterprises/local units who died during the early part of 2012.
- Enterprises/local units who were sleeping during 2012.
- Enterprises/local units who did not have any employees during 2012.
- 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 2012

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	27	0	0.0
C	6 545	870	11	1.3
D	233	55	0	0.0
E	206	62	0	0.0
F	4 913	144	1	0.7
G	8 039	254	3	1.2
H	2 704	186	8	4.3
I	2 675	111	1	0.9
J	2 031	217	2	0.9
K	563	118	1	0.8
L	833	57	0	0.0
M	3 144	294	3	1.0
N	2 179	242	6	2.5
P	1 567	61	1	1.6
Q	1 617	176	8	4.5
R	868	116	0	0.0
S	1 568	108	1	0.9
All	39 752	3 098	46	1.5%

Public sector (municipalities and governmental authorities) 2012

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of over-coverage in sample	Rate of over-coverage in sample (%)
C	4	0	0	
D	9	0	0	
E	465	89	9	10.1
F	289	45	2	4.4
G	4	0	0	
H	156	48	3	6.3
I	132	0	0	
J	6	0	0	
K	21	15	0	0.0
L	212	40	3	7.5
M	303	60	12	20.0
N	217	33	3	9.1
P	11403	130	4	3.1
Q	9884	244	8	3.3
R	2284	129	10	7.8
S	69	2	0	0.0
All	25 458	835	54	6.5%

2.2.2. Measurements and processing errors

In 2011, 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. The web-based questionnaire that was created and used for LCS2008 was also updated an adjusted for LCS2012.

The table below shows the percentage of cases that were corrected after the questionnaires had been sent in. The table shows most of the variables asked for in the survey. Most variables have been corrected to a smaller extent 2012 than 2008 and 2004.

Variable	Definition	Corrected (%)		
		2004	2008	2012
A1	Total number of employees	34.0	28.6	20.0
A11	Full-time employees	21.0	18.7	12.8
A12	Part-time employees	16.0	17.4	17.6
A121	Part-time employees converted into full-time units	39.0	34.6	32.0
B11	Hours actually worked by full-time employees	34.0	21.5	22.4
B12	Hours actually worked by part-time employees	27.0	20.5	22.4
C11	Paid hours for full-time employees	47.0	27.0	28.6
C12	Paid hours for part-time employees	35.0	28.3	31.6
D11111	Direct remuneration. bonuses and allowances paid in each pay period	43.0	21.2	14.5
D11112	Direct remuneration. bonuses and allowances not paid in each pay period	7.0	3.0	7.4
D1112	Payments to employees savings schemes	0.4	0.2	0.3
D1114	Wages and salaries in kind	17.0	7.9	5.5
D1224	Other imputed social contributions of the employer	19.0	7.7	7.3
D1211	Statutory social-security contributions	43.0	20.7	16.0
D1212	Collectively agreed. contractual and voluntary social-security contributions	23.7	34.8	35.7
D1221	Guaranteed remuneration in the event of sickness	30.0	12.4	7.4
D1223	Payments to employees leaving the enterprise	3.0	1.4	1.0
D2	Vocational training costs	20.0	8.0	7.9
D3	Other expenditure paid by the employer	12.3	8.0	6.6
D4	Taxes	50.0	34.2	33.9
D5	Subsidies received by the employer	9.0	9.0	3.1

The variables corrected 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) and A121 (part-time employees converted into full-time units).

It was expected, based on experiences from previous surveys, that paid hours and hours actually worked would be difficult for the respondents to provide. Also, A121 (part-time employees converted into full-time units) and D4 (taxes) were a problem in the previous survey.

Paid hours and hours actually worked are variables of most importance to the survey and they often had to be adjusted or 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 on hours actually worked at all and they had to estimate the hours (in many cases in cooperation with Statistics Sweden.)

Some 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 2012 and 2008 compared to 2004 for many variables. Possible reasons:

- 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 makes it possible for the respondents to correct some mistakes before sending the data to Statistics Sweden.
- the sample size is smaller 2012 and 2008 compared to 2004, especially among the small enterprises, and small enterprises tend to make more mistakes when answering the questions.

A minor cause of measurement error might have been:

Apprentices
Information about apprentices has not been collected separately. The reason is that this form of employment is very rare in Sweden. A few apprentices can be found in some branches, for example in the construction industry, and are in those cases probably treated as regular employees. Since they are so few they will not affect the estimates and it is not worth collecting them separately. This can change for next LCS, and will of course be considered if the situation changes.

SIE-files
In LCS2012 a test was made where respondents in the private sector were given the possibility to upload so called SIE-files, which are standardized reports generated from their accounting system. For this to work a key is needed between survey variables and the BAS nomenclature, the recommended standard for accounting. The respondents also need to follow the accounting principles fully. The system for providing the files was not tested fully before the data collection process began and if it will be used next time the process need to be improved. This may have led to measurement errors, but since it was only about 4% that used SIE-files it is considered as a minor source.

2.2.3. Non-response errors

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

	Private sample		Public sample		Total	
2012	Units	Rate	Units	Rate	Units	Rate
Response	2 683	86.6	736	88.1	3 419	86.9
Non-response	369	11.9	45	5.4	414	10.5
Over-coverage	46	1.5	54	6.5	100	2.5
Sample size	3 098	100	835	100	3 933	100

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

- If the over-coverage is 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 the following formula. (For 2008 this figure was 87.4%)

$$\left[\frac{n_{response}}{n} \right] \times 100 \qquad \left[\frac{3419}{3933} \right] \times 100 = 86.9\%$$

- If the over-coverage is considered as response, the response rate can be expressed by the formula below.

$$\left[\frac{n_{response} + n_{overcoverage}}{n} \right] \times 100 \qquad \left[\frac{3419 + 100}{3933} \right] \times 100 = 89.5\%$$

The tables in appendix 2 contain information of unit response rates, broken down according to the stratification used for sampling in the two samples. For year 2012 the overall, non-weighted, response rate was 89.5% including 2.5% over coverage. For the private sector and county councils the rate was 88.1 % and for the public sector 94.6 %, including over-coverage. This formula was used to calculate the response rate in the quality reports for previous LCS. The response rate over time can be seen in the following table.

Year	Response rate incl. over coverage %	Over coverage (%)
2000	86.8	3.4
2004	87.5	2.9
2008	90.2	2.8
2012	89.5	2.5

- 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 89.2 % which can be compared to 87.2 % in LCS2004 and 89.9% for LCS2008.

$$\left[\frac{n_{response}}{n - n_{overcoverage}} \right] \times 100 \qquad \left[\frac{3419}{3933 - 100} \right] \times 100 = 89.2\%$$

The method that has been used to reduce the size of the error resulting from non-response is re-weighting within strata, i.e. imputation of mean value within the strata. This method has been used for each stratum where non-response has occurred. 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 largest 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. In some cases, the national monthly and yearly surveys for salary and wages have been used for comparison of average salary and used for imputation when there have been partial non-response and possible outliers. Also the SBR has in a few cases been used for imputation for some variables.

The response rate is considered high for LCS2012. Just a little bit lower than LCS2008 but higher than the years before. Possible reasons for high and increased response rate:

- Because of the small sample size, there has been a lot of work and focus on reminding and urging the respondents to participate 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, implemented from LCS2008 and onwards, has probably had a positive 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 easier to answer the questionnaire on enterprise level than on local unit level. Around 2 200 local units belong to the 20 county councils and all 20 have responded. Around 225 000 employees are working in the county councils.

- Some respondents have experience from participating in previous surveys.

- Maybe the possibility to use the web-based questionnaires had a positive impact on the response rate. For LCS2012 no paper version of the questionnaire was sent out, unless the respondent asked for it. Maybe it should have been better to send it out as well, since the respondent often find it useful to have a paper version. That is something that will be considered for next survey.

- The test to upload account files (SIE-files) can in some cases have been confusing for the respondents and the web application need to be adjusted if SIE-files should be used for next LCS.

2.2.4. Model assumption errors

- *Estimates by region – new model from LCS2012*

For LCS2012 the model for producing regional data was improved. The new model is likely to give less bias in the regional estimates. Since data are collected at enterprise level for the private sector and not on local unit, a model needs to be used. Sweden is divided into three regions according to NUTS level 1 since 2008 and regional data was for the first time produced for LCS2008. All data was 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 was used to divide data at the enterprise level on the different regions in LCS2008. The number of employees at local unit level, from the Business register (BR), was 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, 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. Experiences from other surveys show that the average salary is higher in the region containing Stockholm.

The model for estimating regional data was improved for LCS2012. The national survey for salaries and wages for private sector (SLP) was used for enterprises included in both SLP and LCS. About 80% (2 526) of the enterprises were included in both surveys. SLP has information about each employee in the enterprise and also information about in which local unit the employee works. Using this information, the average salary and the number of employees by region for each enterprise were calculated. The cost variables in LCS were then distributed by the average salary per region for each enterprise. The number of employees and number of hours worked and paid was divided using the distribution of number of employees from SLP. For enterprises that were not included in SLP the model developed for LCS2008 was used. 572 enterprises were not in SLP and 489 of those were located only in one region. This means that the 'old' model was used for less than 100 enterprises. The table below shows the number of enterprises in LCS, which matches SLP, by the number of regions the enterprises have local units in.

Number of regions	Number of enterprises by number of regions
0 no match	572
1	1 770
2	320
3	436
Total	3 098

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

Number of employees in each region by type of unit 2012

NUTS1	Single region units	Multi region units	Total
SE1 - Östra Sverige	568 133	492 079	1 060 212
SE2 - Södra Sverige	651 595	394 427	1 046 022
SE3 - Norra Sverige	236 413	148 326	384 739
Total	1 456 141	1 034 832	2 490 973

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 2012

Number of regions (NUTS1)	Number of enterprises		Number of employees	
	Population	Sample	Population	Sample
1	36 545	2 202	1 456 141	520 309
2	2 083	397	320 008	202 796
3	1 124	499	714 824	640 346
Totalt	39 752	3 098	2 490 973	1 363 451

36 545 enterprises have local units in only one region. There are only 8% (3 207) of the enterprises that have local units in more than one region, but the numbers of employees in those enterprises are more than one million. This means that almost 42% of the employees work in an enterprise with local units located in more than one region and are therefore included in the model used for the estimates on region. This indicate that the large enterprises tend to be located in more than one region more often that small enterprises. In the sample 896 enterprises (29%) were in more than one region. Enterprises with more than 500 employees are fully sampled.

- *Payments for days not worked (D1113) and direct remuneration paid in each period(D11111)*
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 previous surveys. This formula was created on experience from the first LCS 1997 and may have caused 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 has been that the bias should be small because the calculation could be made fairly exact. But the same model has been used for a long time and need to be reviewed for next LCS. By law, employees have 25 vacation days per year in Sweden. Holiday pay is statutory by 12% of the employee's wages. This is also paid during sickness, maternity leave, education, etc. Collective or individual agreements may stipulate other percentages. It is known that number of vacation days have increased in the private sector and this has not been considered in this model.

- *Other model assumptions errors*
- Small enterprises with less than 10 employees and section O 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 5% of the economy.

- No data is given for apprentices. The reason is that this form of employment is 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 average number of employees have been divided by 15 and multiplied by 12.

- In 2012 D11144 (stock options) was optional just as it was in the previous. 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 added to 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

The LCS is considered to be a difficult and burdensome survey for the respondents. Statistics Sweden found it necessary to give pre-hand information to the respondents about the survey, so they have the possibility to prepare and save data for the reference year. The frame was set up, and the sample was drawn in March 2012. Pre-hand information was sent out in April 2012 to all units in the sample.

Some discussions were held about what time period would be optimal for the data collection. Normally, the enterprises are occupied with balancing their accounts in January and February. In order to avoid disturbing this important work, the survey started on March 15th 2013. This relatively late date resulted in a quite early deadline; they were given four weeks to respond.

A modified and up-dated version of the web-based questionnaire that was created for previous survey was uses for LC2012. The respondents received guidelines and instructions including the web address, user id and a password from Statistics Sweden and asked to log in and respond to the questionnaire. 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, it was provided. Even if they asked for a paper questionnaire they often send the data through the internet anyway, they just needed a paper version to make notes on. The questionnaire and instructions can be found in appendix 4 and 5.

In LCS2012 a test was made where the respondents in the private sector were given the possibility to upload their account file to a web questionnaire. Labour costs in the accounts were automatically allocated to the different variables in the questionnaire using a pre-defined key between the accounting standard and the LCS-variables. The respondents were then asked to divide some of the labour cost further in order to complete the questionnaire. The figures were displayed for the respondent and they could alter any of the variables. The files do not include any information about number of employees or number of hours worked or paid and they had to get that from their salary- or personnel system. Only 4.6% of the questionnaires in private sector were collected this way.

The non-response was relatively high, 69%, at the time of deadline 15th April. After deadline a lot of effort was made on collecting the missing questionnaires. A reminder was sent to all non-responding units, giving a new deadline. New (telephone) reminders were done in May and the process of reminding the non-response units was ongoing until mid-June. In August a special request was sent to the enterprises that were in a stratum that was fully sampled in the private sector and still were

missing[5]. In September an order to pay a fine was sent to those enterprises that still not had sent in the questionnaires. This was effective and in the end all those enterprises responded. From March and onwards there was an on-going process of studying, approving and coding questionnaires and contacting respondents when possible errors were detected.

The data collection stopped in the beginning of 2014. The response rate was then 89.5%, including over-coverage, and can be compared to 90.2% and 87.5 %, in 2008 and 2004. About 98% of the questionnaires in LCS2012 were sent in via the internet (88% in 2008). During January – April 2014, the data was evaluated further at micro and macro level. The control limits for salary per hour were wider for LCS2012 and more controls had to be made after the collecting process. The results of the Swedish LCS were forwarded to Eurostat in June 2014.

It has been possible to draw a timeline over the inflow rate of questionnaires, and the approval rate, since notes were taken about this regularly. The approval rate was at the end almost 100%, when all questionnaires sent in were approved (there were a few that could not be approved, but they were coded as over-coverage or non-response). The inflow and approval rate timeline will be useful when it comes to planning the LCS2016; 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 2012 and 2008. The inflow was around 30% by the date of deadline in both surveys. After reminders the inflow was 86.9% for LCS2012, almost as high as for LCS2008. The inflow pattern was approximately the same, but the approval pattern was different. The questioners were approved with longer delay 2012. Possible reasons:
- a lot of new staff was involved in the survey
- not as many people was working in the beginning of the survey collection, extra staff were involved in the telephone reminders in previous LCS

Rate of inflow and rate of approval questionaires of those sent in, LCS2012

**Rate of inflow and rate of approved questionnaires of those sent in, LCS2008**

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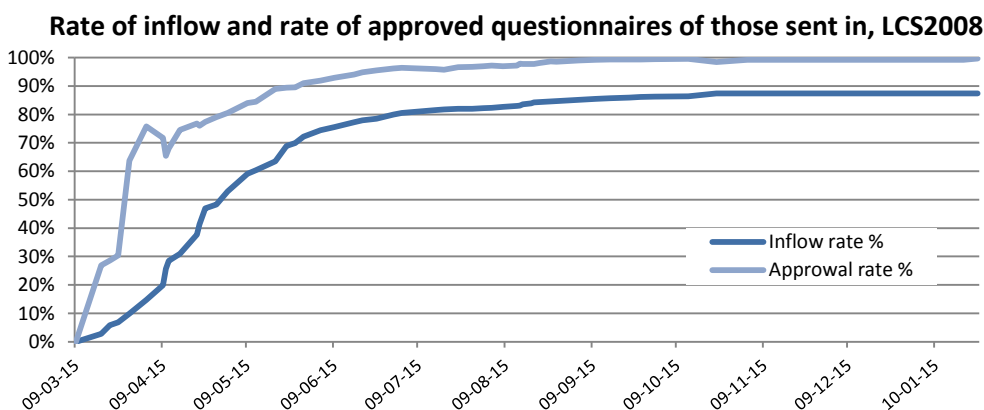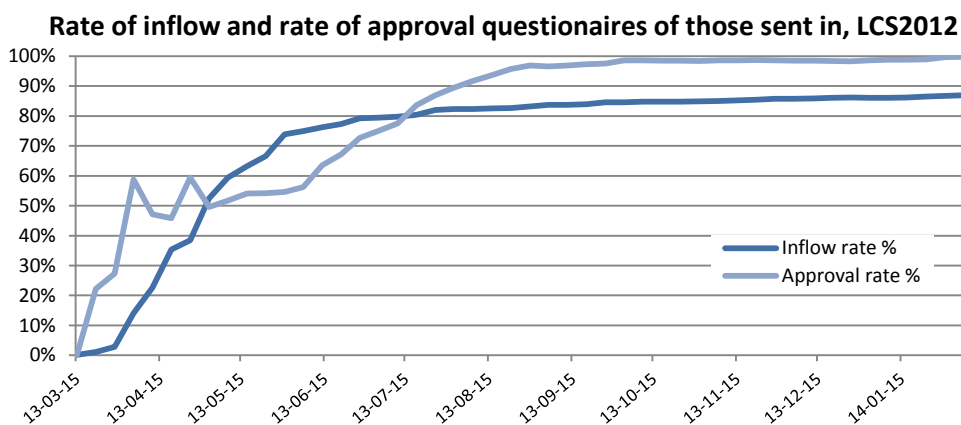
[5] The request was also used in previous surveys, where the largest enterprises got the request

A voluntary question about how long time it took to fill in and complete the questionnaire has been included in the questionnaire since LCS2008. To include this question has become common practice in many of Statistics Sweden's surveys as a way of measuring response burden. About 40% of the respondents answered that question and the non-weighted average time for completing the questionnaire was 5 hours and 40 minutes. For the private sector this figure was 5 hours and 11 minutes and for the municipalities and governmental authorities 8 hours and 20 minutes.

	Private	Public	Total
2008	4 hours 55 minutes	7 hours 8 minutes	5 hours 16 minutes
2012	5 hours 11 minutes	8 hours 20 minutes	5 hours 40 minutes

The graph below shows the answers from the respondents grouped into time intervals. About 50% needed less than 2 hours to complete the questionnaire and 50% needed more time.

Time to respond to LCS2012, response burden
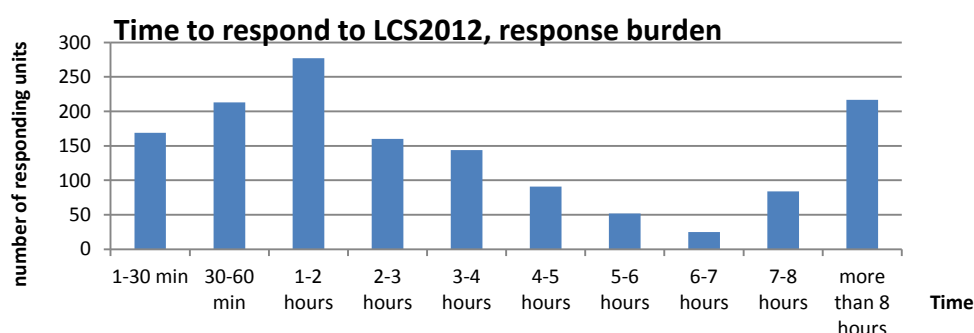
One reason why the time has increased between 2008 and 2012 is maybe that the test with the SIE-files made the respondent confused. Also, some respondent maybe found it time consuming to not receive any paper questionnaires and they had to specifically asked for it or printed it out themselves from the web. This is something that will be considered for the next survey.

3.2. Timeliness

The tables of the Swedish LCS2012 were forwarded to Eurostat in June 2014 and no national publication has been made during 2014. Statistics Sweden awaiting results from Eurostat, and then plans are to make some publications on the website of Statistics Sweden with comparison with the other countries, similar to previous LCS.

4. Accessibility and clarity

4.1. Accessibility

The results have been sent to Eurostat and results are published by Eurostat. On the website at Statistics Sweden is a link to Eurostat's website where results from the survey can be found[6]. Some tables and graphs from LCS 2004 and 2008 are published on the website at Statistics Sweden and results from LCS2012 will be published as well. Articles in some papers will also be published.

There will probably be seminars where results from LCS2012 will be presented as it has been for previous surveys. For example have 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.

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[6] Link to results for LCS at Statistics Sweden: http://www.scb.se/sv_/Hitta-statistik/Statistik-efter-amne/Arbetsmarknad/Loner-och-arbetskostnader/Labour-Cost-Survey-LCS/

Results will not be sent to the reporting units. However, in the pre-hand information, all sampled units received some main results of the last LCS. The idea is to also give the sampled units for LCS2016 some results of LCS2012.

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

- 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)

Eurostat request the secondary confidentiality flags to be set by the countries. 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 more detailed documentation. 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

Comparability between the national and the European concept:

- *Statistical units*
 The statistical units should be local units belonging to an enterprise with 10 and more employees. For enterprise in the private sector and for county councils, local units are not the statistical unit for LCS2012 in Sweden. In this case the enterprise is the statistical units. For the public sector (municipalities and governmental authorities) local units are the statistical units.

- *Population*
 Enterprises with size class less than 10 employees and NACE section O are optional according to the EU-regulation. Since this is optional, this is not included in the LCS in Sweden because of response burden. Some variables should have been collected separate for apprentices. This has not been collected separate because apprentices are not common in Sweden.

- *Reference time*
 2012 is the reference year. Sometimes 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 average number of employees have been divided by 15 and multiplied by 12.

- *Classification of variables*
Most variables are collected in LCS. In chapter 2.2.4 information regarding some modules assumptions can be found. For example are *Payments for days not worked* (D113) and *Direct remuneration paid in each period* (D11111) asked for as an aggregate in LCS in Sweden and are divided by a module later on.

5.1. Geographical comparability

During the work with LCS1997, Statistics Sweden found that one of the largest difficulties for the respondents was to report data at local unit level. Analyses was carried out to assess how different the Swedish LCS results would have been if data instead had 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. Before 2008 this problem did not exist since Sweden was 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 since 2000. From 2008 both the private sector and county councils have been drawn at enterprise level. For the public sector, local units are still the sampling units.

Region
Sweden is divided into three regions according to NUTS level 1 since 2008. Region data were for the first time sent to Eurostat for LCS2008. The model used to produce the regional data was improved for LCS2012 and is described in chapter 2.2.4. 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

LCS 1997-2012, NACE coverage
LCS was conducted for the first time for reference year 1997. 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 those sections.

Since LCS2008 the NACE Rev.2 nomenclature is used. The number of sections as well as number of divisions increased. 81 divisions are asked for in B-S excl. O. In NACE Rev.1 this number was 54, 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 makes the number of cells, for which estimates are required higher.

Since LCS2004 the sample has been drawn in March the same year. 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.

Web-based survey

The collection method was changed for LCS2008 and was also used for LCS2012. The respondents had the possibility to use a web-based questionnaire. 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 for LCS2008 and 98% for LCS2012 and the survey can therefore be considered as a web-based survey. Whether the change in the collection method has affected the results in some way has not been thoroughly studied.

Account files - SIE –file (Standard import export – file)

In LCS2012 a test was made where the respondents for the private sector where given the possibility to upload their accounts to our web based questionnaire. Labour costs in the accounts were divided to the variables of the questionnaire. The respondent was asked to divide some of the labour costs further and divide them among the variables. There is no information about number of employees or hours worked or paid in the file, which the respondent needed to fill in. About 130 enterprises, 4.6% of the questionnaires in the private sector were collected this way.

Social contributions by law

The employer pays statutory social contributions on the salary. The tax authority inform about the statutory contribution rate, which has decreased between 2000 and 2012, from 32.92% to 31.42%. In 2012 the statutory social contributions are even lower for young employees who has not turned 26 years, approximately half cost, only 15.49% compared to 31.42%. This is a political decision and this can be useful information when analysing data. From the yearly national salary survey information regarding the share of young employees can be estimated. In the graph below the share of young employees (18-26 years) by NACE are shown. The highest share can be found for NACE I *(Accommodation and food service activities),* almost 30%.

Share of employees between 18-26 years old, by NACE
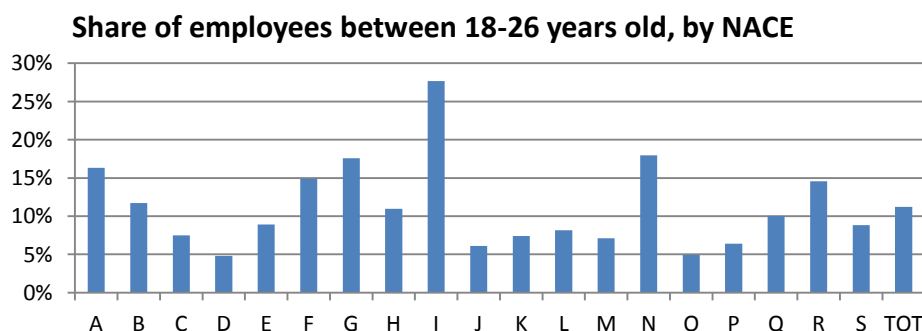
Statutory social contributions on the gross salary in %, 2000-2012

Year	2000	2004	2008	2012
	32,92	32,70	32,42	31,42

Exchange rate

When analysing the results it is important 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 2013.
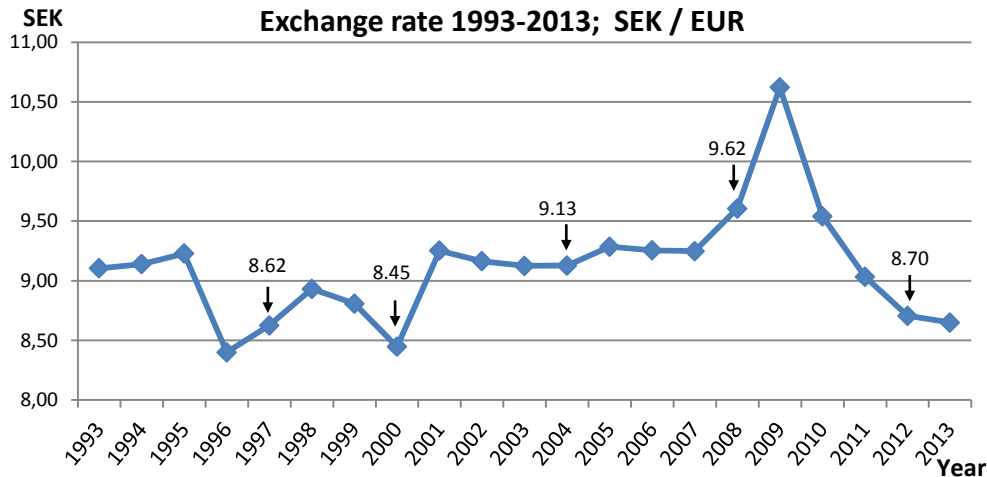
Below is one example that shows the increase of the *Hourly labour cost* for NACE Rev. 1 section C-K from 1997 to 2008. Between 2004 and 2008 the *Hourly labour cost* has increased by 15% when calculating in national currency and 9% when calculating in Euro. Between 2008 and 2012 the increase was 6.6% in national currency and 17.8% in Euro for the total *Hourly labour cost.*

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	207		23.88	
2000	241	17 %	28.56	20 %
2004	284	18 %	31.08	9 %
2008	325	15 %	33.82	9 %
1997-2008		57 %		42 %

Example Hourly labour cost NACE Rev.2 B_S. year (2004), 2008 and 2012

	SEK		EURO	
Year	Estimated value (SEK)	Change from previous survey %	Estimated value (Euro)	Change from previous survey %
2004 (C-O)	265		29.01	
2008	304	15 %	31.64	9 %
2012	324	7 %	37.26	18 %
2004-2012		22 %		28 %

6. Coherence

- Labour Cost Survey vs. Labour Force Survey

The graph below shows a comparison of *Hours actually worked*[7] expressed per employee during 2012 according to LCS and the average actual hours worked in the main job per employee 2012 according to LFS (Labour Force Survey).

Hours actually worked, expressed per employee, 2012
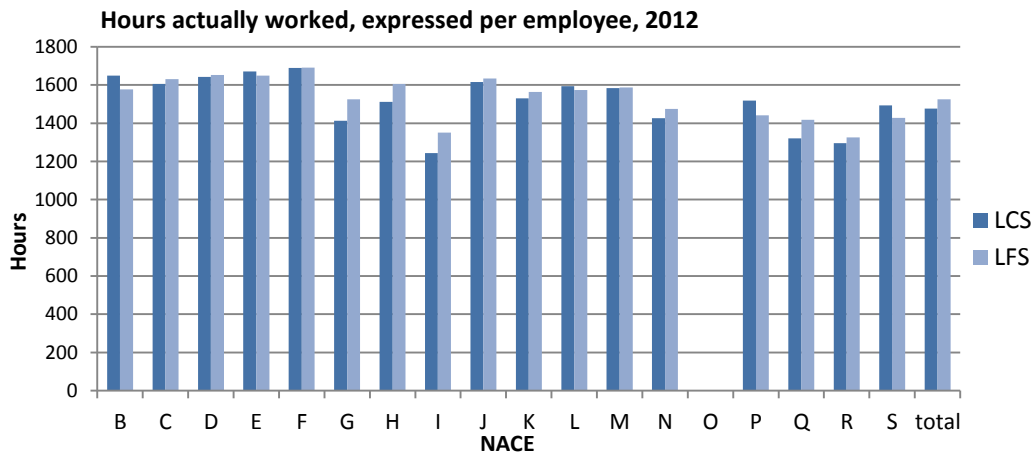
One thing that differs between LFS and LCS is that LFS cover the whole labour market and LCS only covers enterprises with 10 and more employees

- Labour Cost Survey vs. Structural Business Statistics

The graph below shows the *Wages and salaries*[8], expressed per employee from the LCS compared to SBS (Structural Business Statistics).

Wages and salaries in LCS and SBS, expressed per employee, 2012
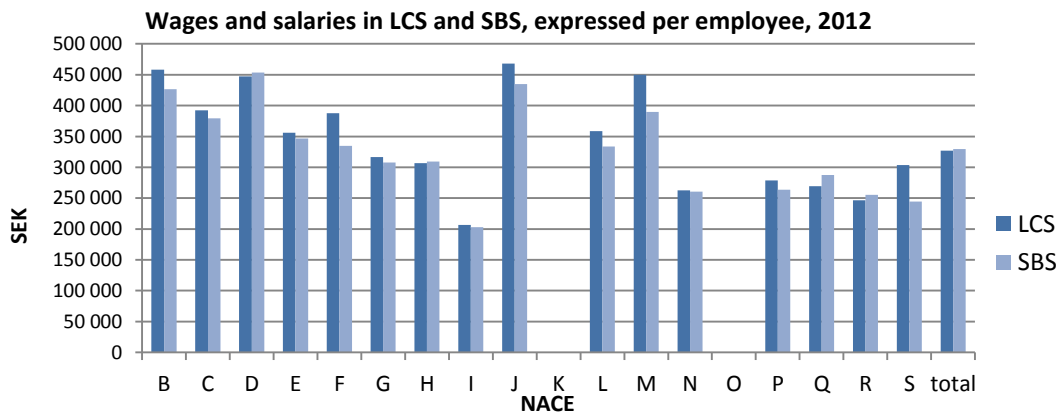
When comparing the LCS and the SBS one must know that there are a couple of significant differences between the two statistics.

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.

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[7] 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)
[8] 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[9]* in national currency (sek) for the *Hourly labour costs[10]* between year 2008 and 2012 in LCS and LCI by NACE Rev.2. LCI does not include Vocational training costs (D2), Other expenditure paid by the employer (D3) and Subsidies received by the employer (D5).

Average annual growth rate 2008/2012
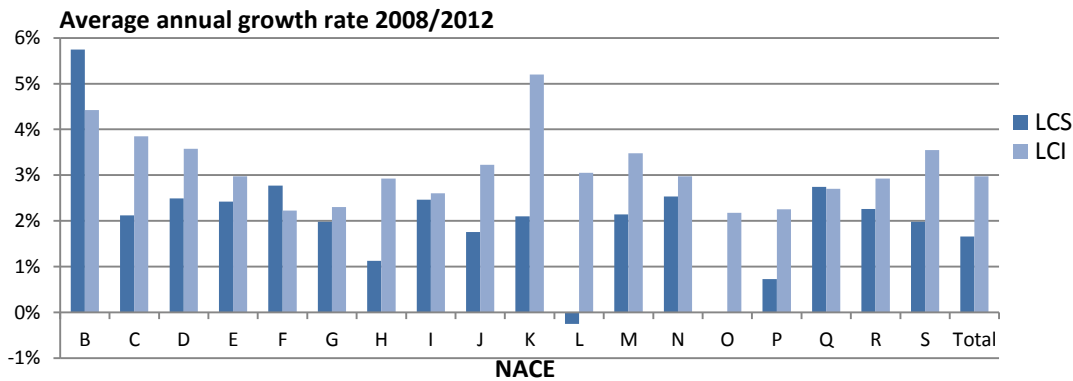
- Labour Cost Survey vs. National Accounts

The graph below shows *Compensation per employee[11]* during 2012 in LCS and National Accounts (NA). LCS excludes enterprises with less than 10 employees, which is one explanation why the LCS-bars are higher than NA-bars. Larger enterprises are considered to have slightly higher compensation per employee. Also, NA has change the definition of social contributions vs. taxes because of ESA 2010 in 2014 back to 2012. In connection with the transition to ESA 2010, a stricter interpretation of what should be included in social contributions was introduced. Henceforth, only payroll taxes earmarked for its purpose, such as pension contributions are recognized as social contributions. A large part of the statutory social contributions are now considered as taxes instead and the compensation of employees is therefore lower. LCS2012 have not change the definition of statutory social contributions vs tax.

Compensation of employee, 2012

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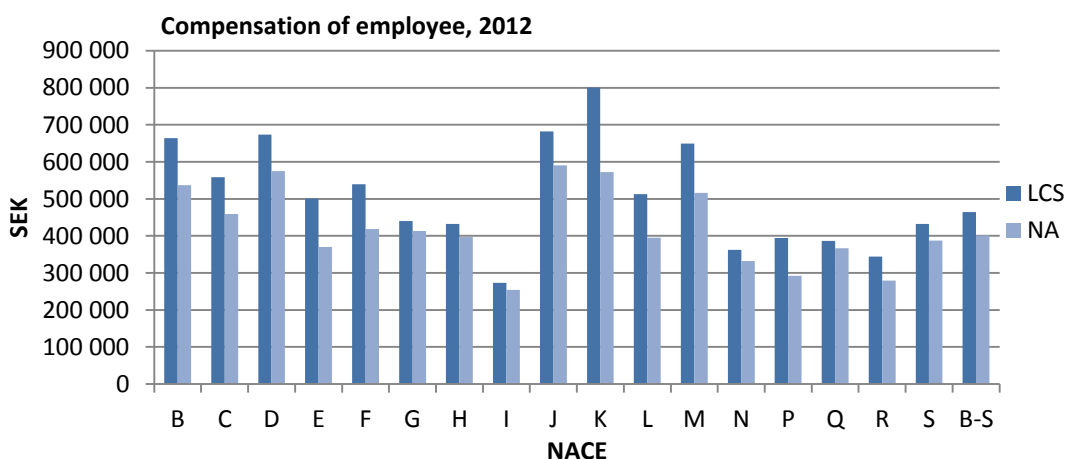
[9] *Average annual growth rates =*
  in LCS:*((Hourly labour costs 2012 - Hourly labour costs 2008)/(Hourly labour costs* 2008))/4
  in LCI:*((Average labour costs index 2012 - Average labour costs index 2008)/(Average labour costs index 2008))/4*
  (Data adjusted by working days for LCI is used, unadjusted is not available.)
[10] *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).
[11] Code D1, divided by the value of code A1, in appendix 1 to Regulation No 1726/1999.
  D1(compensation of employees), A1(number of employees)

Coefficient of variation by NACE, size-band and region

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

NACE sections	Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	10_49	459 519 467	47 275 204	10.3
B	50_249	472 034 000	0	0.0
B	250_499	..	..	..
B	500_999	0	0	0
B	1000	..	..	..
B	10	5 873 127 467	47 275 204	0.8
C	10_49	48 682 450 855	1 456 054 103	3.0
C	50_249	69 167 845 896	1 981 025 188	2.9
C	250_499	35 908 621 797	695 252 655	1.9
C	500_999	39 087 974 000	0	0.0
C	1000	103 816 125 000	0	0.0
C	10	296 663 017 548	2 554 981 526	0.9
D	10_49	2 119 538 714	163 097 214	7.7
D	50_249	4 719 576 571	243 401 598	5.2
D	250_499	1 899 625 000	0	0.0
D	500_999	3 915 097 000	0	0.0
D	1000	6 001 653 000	0	0.0
D	10	18 655 490 286	292 993 241	1.6
E	10_49	1 640 999 033	278 127 107	16.9
E	50_249	3 021 333 417	161 830 746	5.4
E	250_499	..	..	5.2
E	500_999	..	..	6.2
E	1000	3 115 356 008	81 352 026	2.6
E	10	8 779 735 547	328 638 516	3.7
F	10_49	40 226 195 500	3 534 641 259	8.8
F	50_249	17 640 435 438	971 601 086	5.5
F	250_499	3 297 572 333	108 106 952	3.3
F	500_999	4 753 190 000	90 594 567	1.9
F	1000	36 422 304 292	396 657 889	1.1
F	10	102 339 697 563	3 683 861 787	3.6
G	10_49	57 850 444 508	3 376 479 362	5.8
G	50_249	45 759 941 427	3 272 528 204	7.2
G	250_499	15 102 246 222	915 349 300	6.1
G	500_999	16 773 181 000	0	0.0
G	1000	37 974 092 000	0	0.0
G	10	173 459 905 157	4 790 398 529	2.8
H	10_49	17 685 302 892	1 999 647 901	11.3
H	50_249	19 240 195 750	1 304 837 068	6.8
H	250_499	4 876 793 857	251 627 909	5.2
H	500_999	6 104 111 000	0	0.0
H	1000	35 567 271 400	27 587 239	0.1
H	10	83 473 674 899	2 401 097 491	2.9
I	10_49	14 535 331 703	1 180 955 650	8.1
I	50_249	4 912 258 152	342 701 724	7.0
I	250_499	1 381 922 600	87 326 095	6.3
I	500_999	812 222 000	0	0.0
I	1000	3 420 238 000	0	0.0
I	10	25 061 972 456	1 232 771 904	4.9
J	10_49	25 847 540 914	1 772 871 744	6.9
J	50_249	21 094 749 863	1 852 757 785	8.8
J	250_499	10 499 977 542	1 003 719 875	9.6
J	500_999	10 610 224 000	0	0.0
J	1000	28 899 431 000	0	0.0
J	10	96 951 923 319	2 753 768 185	2.8
K	10_49	7 102 649 501	1 088 564 062	15.3
K	50_249	14 775 522 367	1 151 633 493	7.8
K	250_499	7 217 630 571	458 163 274	6.3
K	500_999	3 707 535 000	0	0.0
K	1000	35 492 960 800	34 859 390	0.1
K	10	68 296 298 239	1 648 645 742	2.4
L	10_49	7 220 563 143	733 116 235	10.2
L	50_249	9 334 528 723	732 936 704	7.9
L	250_499	2 344 216 833	139 406 195	5.9
L	500_999	978 539 952	122 395 023	12.5
L	1000	2 827 646 571	271 817 967	9.6
L	10	22 705 495 223	1 071 015 704	4.7

M	10_49	31 142 262 346	2 061 908 420	6.6
M	50_249	27 457 067 240	1 215 912 920	4.4
M	250_499	6 871 199 333	256 691 207	3.7
M	500_999	8 707 017 000	0	0.0
M	1000	22 410 745 686	525 671 444	2.3
M	10	96 588 291 606	2 430 253 314	2.5
N	10_49	13 609 940 458	1 905 742 384	14.0
N	50_249	14 835 148 022	894 508 167	6.0
N	250_499	7 070 187 333	443 698 041	6.3
N	500_999	6 059 580 150	24 044 442	0.4
N	1000	27 782 701 450	82 835 369	0.3
N	10	69 357 557 414	2 152 014 433	3.1
P	10_49	10 812 874 875	1 573 457 693	14.6
P	50_249	9 825 336 943	3 044 942 502	31.0
P	250_499	2 936 780 125	204 678 580	7.0
P	500_999	6 274 733 000	454 497 001	7.2
P	1000	163 568 261 782	9 058 974 619	5.5
P	10	193 417 986 724	9 007 117 283	4.7
Q	10_49	11 650 428 500	1 110 652 404	9.5
Q	50_249	13 960 867 339	1 400 341 776	10.0
Q	250_499	7 563 880 913	623 625 051	8.2
Q	500_999	14 447 065 725	2 241 342 009	15.5
Q	1000	254 127 052 243	4 917 617 249	1.9
Q	10	301 749 294 720	4 787 785 845	1.6
R	10_49	5 286 258 939	768 767 391	14.5
R	50_249	5 023 104 551	425 327 182	8.5
R	250_499	1 123 882 782	56 438 988	5.0
R	500_999	2 795 344 459	184 181 738	6.6
R	1000	6 396 521 651	461 813 025	7.2
R	10	20 625 112 381	922 782 697	4.5
S	10_49	9 925 335 245	746 130 662	7.5
S	50_249	8 688 542 600	771 108 690	8.9
S	250_499	1 927 441 667	66 887 982	3.5
S	500_999	2 143 919 000	0	0.0
S	1000	894 909 000	0	0.0
S	10	23 580 147 512	1 075 078 406	4.6
B_S	10_49	305 797 636 594	7 008 544 173	2.3
B_S	50_249	289 928 488 301	6 088 208 952	2.1
B_S	250_499	110 736 423 019	1 828 261 561	1.7
B_S	500_999	127 683 596 265	2 299 756 260	1.8
B_S	1000	773 432 583 883	10 343 319 625	1.3
B_S	10	1 607 578 728 062	13 363 075 461	0.8

.. = Data is confidential

Coefficient of variation by NACE and size band for Hourly labour cost, 2012

NACE sections	Size band	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	10_49	269.41	10.59	3.9
B	50_249	365.23	0.00	0.0
B	250_499	..	..	..
B	500_999	0.00	0.00	0.0
B	1000	..	..	..
B	10	420.07	2.84	0.7
C	10_49	286.36	5.04	1.8
C	50_249	324.53	4.29	1.3
C	250_499	373.61	5.19	1.4
C	500_999	369.70	0.00	0.0
C	1000	434.23	0.00	0.0
C	10	360.00	1.77	0.5
D	10_49	384.04	12.28	3.2
D	50_249	379.30	15.30	4.0
D	250_499	447.76	0.00	0.0
D	500_999	450.32	0.00	0.0
D	1000	500.43	0.00	0.0
D	10	434.95	5.01	1.2
E	10_49	298.02	49.36	16.6
E	50_249	331.89	14.19	4.3
E	250_499	..	..	..
E	500_999	..	..	..
E	1000	302.49	1.82	0.6
E	10	310.77	10.65	3.4
F	10_49	301.40	11.70	3.9
F	50_249	319.78	22.23	7.0
F	250_499	351.26	5.25	1.5
F	500_999	365.86	1.80	0.5
F	1000	379.91	2.18	0.6
F	10	333.49	7.02	2.1
G	10_49	321.17	16.42	5.1
G	50_249	334.42	19.79	5.9
G	250_499	315.95	9.99	3.2
G	500_999	313.29	0.00	0.0
G	1000	300.19	0.00	0.0
G	10	318.39	7.39	2.3
H	10_49	289.98	14.21	4.9
H	50_249	285.19	11.23	3.9
H	250_499	296.82	7.80	2.6
H	500_999	334.95	0.00	0.0
H	1000	295.22	0.07	0.0
H	10	294.35	4.13	1.4
I	10_49	218.50	5.91	2.7
I	50_249	223.87	7.55	3.4
I	250_499	235.01	11.80	5.0
I	500_999	212.28	0.00	0.0
I	1000	220.59	0.00	0.0
I	10	220.47	3.82	1.7
J	10_49	406.94	17.72	4.4
J	50_249	416.79	11.80	2.8
J	250_499	500.10	37.03	7.4
J	500_999	469.43	0.00	0.0
J	1000	458.27	0.00	0.0
J	10	439.12	6.92	1.6
K	10_49	676.12	90.16	13.3
K	50_249	554.43	30.91	5.6
K	250_499	478.54	12.56	2.6
K	500_999	552.40	0.00	0.0
K	1000	557.65	0.53	0.1
K	10	557.08	10.48	1.9
L	10_49	318.27	23.90	7.5
L	50_249	358.73	20.77	5.8
L	250_499	348.76	18.05	5.2
L	500_999	350.05	10.23	2.9
L	1000	300.78	10.64	3.5
L	10	335.75	11.70	3.5

M	10_49	403.32	15.80	3.9
M	50_249	449.15	13.22	2.9
M	250_499	404.22	7.70	1.9
M	500_999	446.99	0.00	0.0
M	1000	442.87	1.13	0.3
M	10	428.47	6.53	1.5
N	10_49	264.35	17.49	6.6
N	50_249	253.86	11.81	4.7
N	250_499	252.51	8.70	3.4
N	500_999	273.37	0.13	0.0
N	1000	257.81	0.20	0.1
N	10	258.94	4.32	1.7
P	10_49	231.64	9.58	4.1
P	50_249	280.24	35.22	12.6
P	250_499	273.72	13.48	4.9
P	500_999	311.29	4.89	1.6
P	1000	263.89	3.96	1.5
P	10	264.07	3.82	1.4
Q	10_49	331.69	17.56	5.3
Q	50_249	272.11	10.88	4.0
Q	250_499	295.48	9.00	3.0
Q	500_999	251.59	9.06	3.6
Q	1000	304.13	2.33	0.8
Q	10	300.24	2.09	0.7
R	10_49	252.69	23.85	9.4
R	50_249	276.19	10.57	3.8
R	250_499	292.24	6.57	2.2
R	500_999	323.85	4.61	1.4
R	1000	254.23	4.35	1.7
R	10	268.75	7.07	2.6
S	10_49	274.21	21.68	7.9
S	50_249	309.65	27.80	9.0
S	250_499	327.77	10.96	3.3
S	500_999	336.90	0.00	0.0
S	1000	257.93	0.00	0.0
S	10	294.86	14.03	4.8
B_S	10_49	309.46	4.58	1.5
B_S	50_249	332.17	4.57	1.4
B_S	250_499	350.78	3.80	1.1
B_S	500_999	343.95	3.63	1.1
B_S	1000	321.10	1.63	0.5
B_S	10	324.33	1.49	0.5

.. = Data is confidential

Coefficient of variation for Annual and Hourly labour cost by NACE, 2012

NACE Rev. 2	Annual labour cost			Hourly labour cost		
	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	5 873 127 467	47 275 204	0.8	420.07	2.84	0.7
05	0	0		0.00	0.00	
06	0	0		0.00	0.00	
07	4 999 937 000	0	0.0	448.58	0.00	0.0
08	873 190 467	47 275 204	5.4	308.00	7.79	2.5
09	0	0		0.00	0.00	
C	296 663 017 548	2 554 981 526	0.9	360.00	1.77	0.5
10	20 244 809 381	723 038 631	3.6	300.15	4.55	1.5
11	2 618 328 650	15 526 200	0.6	342.81	1.01	0.3
12	803 157 000	0	0.0	423.98	0.00	0.0
13	1 723 405 048	77 024 264	4.5	298.64	7.41	2.5
14	219 953 800	17 751 299	8.1	252.08	13.70	5.4
15	257 489 500	16 298 300	6.3	261.81	4.52	1.7
16	11 660 655 708	501 325 000	4.3	292.16	4.17	1.4
17	18 035 894 813	381 866 548	2.1	383.83	3.89	1.0
18	5 562 689 500	372 669 074	6.7	304.39	7.92	2.6
19	1 951 332 000	0	0.0	471.21	0.00	0.0
20	10 970 061 613	366 408 566	3.3	399.76	5.90	1.5
21	11 197 503 800	44 929 551	0.4	535.31	2.15	0.4
22	9 436 024 929	364 224 575	3.9	323.57	9.19	2.8
23	9 151 227 171	501 411 951	5.5	330.37	9.54	2.9
24	18 649 932 367	491 631 325	2.6	383.97	7.86	2.0
25	27 065 383 621	987 457 074	3.6	296.05	6.21	2.1
26	25 992 115 693	695 541 043	2.7	477.97	8.93	1.9
27	13 447 483 057	396 013 183	2.9	378.36	9.20	2.4
28	40 263 332 424	1 553 378 702	3.9	353.82	6.06	1.7
29	36 875 053 333	467 434 023	1.3	378.46	4.33	1.1
30	12 609 270 200	153 796 264	1.2	434.38	3.02	0.7
31	5 288 519 475	192 190 488	3.6	282.96	5.23	1.8
32	4 927 536 257	274 385 374	5.6	347.13	8.41	2.4
33	7 711 858 208	563 274 680	7.3	352.84	11.33	3.2
D	18 655 490 286	292 993 241	1.6	434.95	5.01	1.2
35	18 655 490 286	292 993 241	1.6	434.95	5.01	1.2
E	8 779 735 547	328 638 516	3.7	310.77	10.65	3.4
36	1 211 248 333	52 279 557	4.3	316.78	3.02	1.0
37	1 222 385 514	54 168 392	4.4	303.68	3.93	1.3
38	6 346 101 700	319 899 840	5.0	311.04	14.71	4.7
39	0	0		0.00	0.00	
F	102 339 697 563	3 683 861 787	3.6	333.49	7.02	2.1
41	32 477 486 100	1 345 758 569	4.1	369.71	6.68	1.8
42	15 174 357 558	468 614 459	3.1	348.38	5.84	1.7
43	54 687 853 905	3 397 082 871	6.2	311.66	10.98	3.5
G	173 459 905 157	4 790 398 529	2.8	318.39	7.39	2.3
45	20 584 380 352	881 584 903	4.3	303.06	7.66	2.5
46	92 388 509 023	4 489 630 813	4.9	371.92	14.68	3.9
47	60 487 015 782	1 419 133 992	2.3	264.75	6.35	2.4
H	83 473 674 899	2 401 097 491	2.9	294.35	4.13	1.4
49	39 085 911 467	1 974 857 236	5.1	263.41	5.99	2.3
50	4 429 372 975	905 543 305	20.4	395.92	16.34	4.1
51	5 759 469 050	280 483 629	4.9	451.04	14.30	3.2
52	20 627 163 157	981 534 553	4.8	333.67	8.38	2.5
53	13 571 758 250	55 841 160	0.4	274.60	0.89	0.3
I	25 061 972 456	1 232 771 904	4.9	220.47	3.82	1.7
55	10 290 325 516	705 940 369	6.9	233.40	4.86	2.1
56	14 771 646 939	1 010 630 873	6.8	212.28	5.27	2.5
J	96 951 923 319	2 753 768 185	2.8	439.12	6.92	1.6
58	16 882 771 386	1 178 962 205	7.0	418.40	22.63	5.4
59	2 703 416 200	229 572 246	8.5	341.42	16.25	4.8
60	4 130 566 000	0	0.0	414.64	0.00	0.0
61	16 609 856 700	347 012 791	2.1	466.67	8.08	1.7
62	53 382 857 476	2 446 361 262	4.6	449.51	10.02	2.2
63	3 242 455 557	188 368 303	5.8	395.07	12.25	3.1
K	68 296 298 239	1 648 645 742	2.4	557.08	10.48	1.9
64	44 303 345 414	1 090 521 430	2.5	566.58	11.40	2.0

65	16 752 063 900	769 056 152	4.6	525.13	11.39	2.2
66	7 240 888 925	968 167 561	13.4	579.18	67.90	11.7
L	22 705 495 223	1 071 015 704	4.7	335.75	11.70	3.5
68	22 705 495 223	1 071 015 704	4.7	335.75	11.70	3.5
M	96 588 291 606	2 430 253 314	2.5	428.47	6.53	1.5
69	16 402 769 310	647 796 736	3.9	447.93	9.99	2.2
70	14 247 178 571	959 266 901	6.7	471.28	26.58	5.6
71	35 784 343 333	1 766 344 251	4.9	419.78	11.76	2.8
72	13 522 785 867	567 834 517	4.2	469.74	8.75	1.9
73	10 349 902 700	1 018 921 924	9.8	374.33	20.32	5.4
74	4 561 564 950	288 029 133	6.3	401.93	19.72	4.9
75	1 719 746 875	52 219 251	3.0	310.02	6.73	2.2
N	69 357 557 414	2 152 014 433	3.1	258.94	4.32	1.7
77	3 894 620 917	344 717 667	8.9	332.49	16.63	5.0
78	28 349 518 767	1 154 124 152	4.1	264.08	8.87	3.4
79	3 247 105 250	153 885 492	4.7	308.28	12.65	4.1
80	8 301 055 467	292 263 532	3.5	294.61	6.22	2.1
81	19 301 758 625	1 667 542 581	8.6	233.40	4.58	2.0
82	6 263 498 389	539 014 210	8.6	228.75	13.24	5.8
P	193 417 986 724	9 007 117 283	4.7	264.07	3.82	1.4
85	193 417 986 724	9 007 117 283	4.7	264.07	3.82	1.4
Q	301 749 294 720	4 787 785 845	1.6	300.24	2.09	0.7
86	156 906 337 460	1 019 453 998	0.6	375.72	1.09	0.3
87	77 789 134 856	3 449 696 414	4.4	260.87	4.19	1.6
88	67 053 822 405	3 159 620 466	4.7	231.84	3.25	1.4
R	20 625 112 381	922 782 697	4.5	268.75	7.07	2.6
90	3 576 923 393	143 231 295	4.0	296.02	6.01	2.0
91	5 865 617 677	270 434 643	4.6	263.79	6.61	2.5
92	1 527 387 750	80 055 959	5.2	313.94	7.42	2.4
93	9 655 183 561	866 873 030	9.0	257.05	13.89	5.4
S	23 580 147 512	1 075 078 406	4.6	294.86	14.03	4.8
94	19 181 813 162	1 061 414 802	5.5	311.19	17.91	5.8
95	927 783 400	37 238 014	4.0	276.43	5.46	2.0
96	3 470 550 950	166 749 892	4.8	231.79	14.20	6.1
B_S	1 607 578 728 062	13 363 075 461	0.8	324.33	1.49	0.5

.. = Data is confidential

Coefficient of variation for Annual and Hourly labour cost by NACE and region, 2012

NACE Rev. 2	NUTS	Annual labour cost			Hourly labour cost		
		Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)	Estimated value (SEK)	Standard Error (SEK)	Coefficient of variation (%)
B	SE1	347 690 954	0	0.0	411.21	0.00	0.0
B	SE2	442 210 786	54 066 249	12.2	313.74	9.37	3.0
B	SE3	5 083 225 727	81 185 007	1.6	433.50	5.24	1.2
B	Total	5 873 127 467	47 275 204	0.8	420.07	2.84	0.7
C	SE1	99 991 609 081	2 891 106 945	2.9	387.97	4.46	1.1
C	SE2	141 729 594 173	3 800 000 030	2.7	349.08	2.85	0.8
C	SE3	54 941 814 293	3 085 951 949	5.6	342.70	4.41	1.3
C	Total	296 663 017 548	2 554 981 526	0.9	360.00	1.77	0.5
D	SE1	6 988 236 397	383 292 456	5.5	490.81	10.33	2.1
D	SE2	7 504 497 876	597 944 078	8.0	409.27	7.11	1.7
D	SE3	4 162 756 013	556 567 500	13.4	403.47	13.52	3.4
D	Total	18 655 490 286	292 993 241	1.6	434.95	5.01	1.2
E	SE1	3 222 458 364	433 146 417	13.4	340.56	24.60	7.2
E	SE2	3 763 279 561	281 679 436	7.5	306.78	10.37	3.4
E	SE3	1 793 997 622	250 131 796	13.9	275.04	10.90	4.0
E	Total	8 779 735 547	328 638 516	3.7	310.77	10.65	3.4
F	SE1	42 854 393 496	4 121 627 813	9.6	349.61	13.89	4.0
F	SE2	43 755 795 636	5 201 914 828	11.9	317.12	9.34	2.9
F	SE3	15 729 508 431	2 454 661 095	15.6	339.58	11.04	3.3
F	Total	102 339 697 563	3 683 861 787	3.6	333.49	7.02	2.1
G	SE1	69 700 821 407	5 927 691 909	8.5	326.14	9.94	3.0
G	SE2	86 059 820 225	6 134 059 401	7.1	319.19	12.99	4.1
G	SE3	17 699 263 525	2 082 326 712	11.8	287.96	6.01	2.1
G	Total	173 459 905 157	4 790 398 529	2.8	318.39	7.39	2.3
H	SE1	36 255 472 322	2 799 643 873	7.7	307.12	7.96	2.6
H	SE2	36 741 232 511	2 835 765 768	7.7	289.42	4.43	1.5
H	SE3	10 476 970 066	1 797 698 775	17.2	271.49	16.48	6.1
H	Total	83 473 674 899	2 401 097 491	2.9	294.35	4.13	1.4
I	SE1	11 498 557 315	1 604 768 298	14.0	222.33	6.96	3.1
I	SE2	10 946 274 748	1 439 840 561	13.2	218.50	4.79	2.2
I	SE3	2 617 140 393	611 924 163	23.4	220.68	9.72	4.4
I	Total	25 061 972 456	1 232 771 904	4.9	220.47	3.82	1.7
J	SE1	57 084 562 110	3 363 417 283	5.9	457.91	9.85	2.2
J	SE2	31 168 302 594	2 815 973 332	9.0	418.19	11.82	2.8
J	SE3	8 699 058 616	753 733 052	8.7	402.86	6.59	1.6
J	Total	96 951 923 319	2 753 768 185	2.8	439.12	6.92	1.6
K	SE1	45 994 893 072	2 086 514 384	4.5	591.50	15.11	2.6
K	SE2	15 200 699 561	860 231 251	5.7	498.37	7.04	1.4
K	SE3	7 100 705 606	569 212 009	8.0	495.31	13.78	2.8
K	Total	68 296 298 239	1 648 645 742	2.4	557.08	10.48	1.9
L	SE1	10 517 179 439	1 224 868 800	11.6	375.00	17.98	4.8
L	SE2	8 019 108 138	1 148 667 759	14.3	319.14	16.22	5.1
L	SE3	4 169 207 646	980 270 047	23.5	288.46	11.08	3.8
L	Total	22 705 495 223	1 071 015 704	4.7	335.75	11.70	3.5
M	SE1	48 133 470 502	2 821 367 907	5.9	445.36	9.51	2.1
M	SE2	37 807 844 120	2 092 374 745	5.5	412.13	8.93	2.2
M	SE3	10 646 976 984	1 229 720 111	11.5	415.70	12.96	3.1
M	Total	96 588 291 606	2 430 253 314	2.5	428.47	6.53	1.5
N	SE1	33 049 004 489	1 963 600 268	5.9	267.06	5.98	2.2
N	SE2	27 016 462 130	2 223 845 075	8.2	249.04	5.94	2.4
N	SE3	9 292 090 794	953 684 330	10.3	260.88	6.48	2.5
N	Total	69 357 557 414	2 152 014 433	3.1	258.94	4.32	1.7
P	SE1	79 801 336 120	10 368 258 523	13.0	264.32	7.16	2.7
P	SE2	83 410 250 973	9 594 049 235	11.5	267.50	5.60	2.1
P	SE3	30 206 399 632	6 803 800 447	22.5	254.41	9.08	3.6

P	Total	193 417 986 724	9 007 117 283	4.7	264.07	3.82	1.4
Q	SE1	108 096 736 702	4 397 713 553	4.1	314.54	4.05	1.3
Q	SE2	133 583 748 254	5 425 683 768	4.1	298.88	3.31	1.1
Q	SE3	60 068 809 765	4 697 870 235	7.8	280.14	6.82	2.4
Q	Total	301 749 294 720	4 787 785 845	1.6	300.24	2.09	0.7
R	SE1	8 854 741 857	721 738 867	8.2	272.23	6.18	2.3
R	SE2	7 817 911 091	1 019 565 265	13.0	275.62	16.29	5.9
R	SE3	3 952 459 432	665 292 293	16.8	249.31	10.50	4.2
R	Total	20 625 112 381	922 782 697	4.5	268.75	7.07	2.6
S	SE1	13 224 898 600	1 511 851 267	11.4	326.70	20.72	6.3
S	SE2	7 692 652 900	1 059 710 820	13.8	255.26	16.71	6.5
S	SE3	2 662 596 011	711 408 349	26.7	284.72	11.06	3.9
S	Total	23 580 147 512	1 075 078 406	4.6	294.86	14.03	4.8
B-S	SE1	675 616 062 227	15 161 174 020	2.2	343.09	3.11	0.9
B-S	SE2	682 659 685 278	15 252 544 064	2.2	314.54	2.53	0.8
B-S	SE3	249 302 980 556	9 871 920 427	4.0	305.11	3.72	1.2
B-S	Total	1 607 578 728 062	13 363 075 461	0.8	324.33	1.49	0.5

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

Response rate

The tables below contain unit-response rates, broken down according to the two samples. The overall, *non-weighted*, response rate was 89.5%, *including* 2.5% over-coverage. For the private sector the response rate was 88% and for the public sector 95%.

Response rate from private sector 2012

NACE	10-19	20-49	50-99	100-199	200-499	500-	Total
			Number of employees				
7		100	100		100	100	100
8	71	67	100	100			77
9							
10	75	75	86	100	100	100	91
11	80	100	100	100	100	100	94
12		100	100	100		100	100
13		86	100	100	100		96
14	83	100	100				92
15	80	86	100	100			86
16	75	80	100	88	100	100	90
17	83	50	100	100	100	100	92
18	75	92	100	86	100	100	90
19	100	100	100			100	100	100
20	100	100	83	60	92	100	90
21	80	100	100	100	100	100	96
22	71	100	71	100	100	100	91
23	50	86	83	57	88	100	78
24	83	86	86	60	100	100	90
25	73	82	100	89	100	100	88
26	100	57	83	83	100	100	86
27	83	71	100	86	100	100	89
28	86	100	100	80	100	100	97
29	100	57	100	67	88	100	88
30	83	83	83	75	100	100	86
31	71	80	88	100	100	100	88
32	86	71	100	100	100	100	91
33	71	57	100	100	80	100	83
35	100	100	88	89	100	100	96
36	100	100	100	100	100		100
37	80	80	100	100			89
38	83	100	100	100	67	100	93
39							
41	88	89	86	71	100	100	88
42	83	71	83	100	100	100	88
43	50	71	67	100	100	100	77
45	80	92	89	85	100	100	90
46	100	89	80	90	92	100	93
47	33	80	86	86	91	100	88
49	78	55	86	75	100	100	83
50	88	89	80	100	100	100	90
51	100	80	100	80	100	100	92
52	83	100	57	83	100	100	89
53	67	80	100		100	100	89
55	67	72	88	100	100	100	82
56	65	59	86	71	83	100	73
58	71	82	78	82	89	100	82
59	71	88	86	100	100	100	87
60	100		100	100	100	100	100
61	83	67	80	100	100	100	89
62	63	70	86	100	88	100	86
63	83	88	100	100	100	100	93
64	100	86	100	100	90	100	95
65	100	100	83	100	100	100	97
66	67	80	83	90	100		82
68	70	86	100	100	100	100	91
69	88	100	86	100	100	100	95
70	93	78	78	86	100	100	85
71	88	100	100	88	89	100	95

NACE	1-4	5-9	10-19	20-49	50-99	100-199	200-499	500-	Total
72	83	100	100	100	100	100			97
73	83	67	100	63	100	100			79
74	63	80	57	100	100	100			74
75	60	100	100	100	100				91
77	86	75	80	75	100	100			83
78	71	75	100	67	73	100			83
79	50	67	83	100	100	100			81
80	83	67	60	80	100	100			83
81	38	75	83	100	89	100			82
82	86	71	100	100	91	100			91
85	100	94	89	88	100	100			95
86	75	88	88	100	100	100			95
87	57	75	88	86	78	100			82
88	86	75	100	71	100	100			90
90	83	88	83	100	100	100			91
91	80	83	86	100	100				87
92	67	100		100	100	100			88
93	54	69	86	100	100	100			75
94	82	94	100	92	100	100			93
95	80	100	100			100	100		94
96	50	63	40	100	100	100			67
Total	77	81	89	89	96	100			88

Note: Empty cells means it existed no enterprises (for example in NACE 07). All values concerning data in NACE 05 and 06 have 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. Under-coverage because of this is less than 0.01% of the sample from privet sector.

Response rate from public sector 2012

	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					97
37	90	100	100	100	100				97
38	100	100	100	100	100	50			96
42	83	100	100	67	100	100	100	100	93
49	100	100	100	100	100	100	100		100
50	100	100	100	100					100
64		100	100	100	100		100		100
65					100		100		100
68	100	100	83	86	100	100	100		95
72	100	100	100	100	100	60	33	100	89
74		100	100	100				100	100
75	100	100	100	100			100		100
81	100	83	83	100	100	75			91
85	100	86	94	100	89	100	92	100	95
86	100	80	100	100	100	100	100	100	97
87	88	100	83	94	100	83	86	100	91
88	100	100	100	88	100	78	90	91	92
90	100	100	80	80	100	100			92
91	100	83	100	100	100	100	75		96
93	100	91	100	100			100		98
95				100		100			100
Total	98	94	95	96	98	88	88	94	95

Note: Empty cells means it existed no local units (for example in NACE 36). In division 16, 18, 32, 35, 43, 46, 47, 52, 55, 56, 59, 61, 62, 63, 70, 71, 79, 82, 94 and 96 some small local units exist, but have not been sampled because of budget restriction and response burden. Under-coverage because of this is about 0.5% of the sample from public sector.

Number in universe, sample and over-coverage   Appendix 3

Private sector 2012

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of over-coverage in sample	Rate of over-coverage in sample (%)
7	5	5	0	0.0
8	59	22	0	0.0
9	3	0	0	
10	668	53	1	1.9
11	22	18	0	0.0
12	6	6	0	0.0
13	87	26	0	0.0
14	24	12	0	0.0
15	20	14	1	7.1
16	522	51	2	3.9
17	160	52	0	0.0
18	311	42	3	7.1
19	12	12	0	0.0
20	175	40	0	0.0
21	41	28	1	3.6
22	355	46	0	0.0
23	181	41	0	0.0
24	178	49	0	0.0
25	1540	59	0	0.0
26	240	36	0	0.0
27	210	37	1	2.7
28	735	60	0	0.0
29	248	50	1	2.0
30	81	29	0	0.0
31	267	42	0	0.0
32	163	32	0	0.0
33	299	35	1	2.9
35	233	55	0	0.0
36	13	13	0	0.0
37	31	19	0	0.0
38	156	30	0	0.0
39	6	0	0	
41	1108	42	0	0.0
42	165	33	0	0.0
43	3640	69	1	1.4
45	1026	58	1	1.7
46	3689	89	0	0.0
47	3324	107	2	1.9
49	2065	59	2	3.4
50	68	29	0	0.0
51	44	24	2	8.3
52	489	46	1	2.2
53	38	28	3	10.7
55	761	49	0	0.0
56	1914	62	1	1.6
58	498	51	0	0.0
59	145	30	2	6.7
60	12	12	0	0.0
61	107	35	0	0.0
62	1151	59	0	0.0
63	118	30	0	0.0
64	200	43	1	2.3
65	104	37	0	0.0
66	259	38	0	0.0
68	833	57	0	0.0
69	415	38	0	0.0
70	711	54	0	0.0
71	986	62	2	3.2
72	186	33	1	3.0
73	534	53	0	0.0
74	239	31	0	0.0
75	73	23	0	0.0
77	192	30	1	3.3

78	527	54	0	0.0
79	135	31	0	0.0
80	106	35	2	5.7
81	911	49	1	2.0
82	308	43	2	4.7
85	1567	61	1	1.6
86	545	75	1	1.3
87	503	50	0	0.0
88	569	51	7	13.7
90	124	32	0	0.0
91	68	23	0	0.0
92	41	17	0	0.0
93	635	44	0	0.0
94	1239	60	0	0.0
95	48	18	1	5.6
96	281	30	0	0.0
All	39752	3 098	46	1.5%

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. Under-coverage because of this is about 0.01% in private sector.

Public sector 2012

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of over-coverage in sample	Rate of over-coverage in sample (%)
16	2	0	0	
18	1	0	0	
32	1	0	0	
35	9	0	0	
36	142	29	2	6.9
37	224	32	3	9.4
38	99	28	4	14.3
42	286	45	2	4.4
43	3	0	0	
46	2	0	0	
47	2	0	0	
49	84	28	3	10.7
50	45	20	0	0.0
52	27	0	0	
55	18	0	0	
56	114	0	0	
59	2	0	0	
61	1	0	0	
62	2	0	0	
63	1	0	0	
64	19	13	0	0.0
65	2	2	0	0.0
68	212	40	3	7.5
70	1	0	0	
71	23	0	0	
72	172	37	11	29.7
74	5	5	0	0.0
75	102	18	1	5.6
79	61	0	0	
81	150	33	3	9.1
82	6	0	0	
85	11 403	130	4	3.1
86	51	29	2	6.9
87	5 833	92	3	3.3
88	4 000	123	3	2.4
90	65	25	4	16.0
91	962	54	1	1.9
93	1 257	50	5	10.0
94	57	0	0	
95	2	2	0	0.0
96	10	0	0	
All	25 458	835	54	6.5%

Local units exist in some divisions, but have not been sampled because of budget restriction and response burden.. Under-coverage because of this is about 0.5% in public sector.

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
2012

DFO/FU
Arbetskraftskostnader

Submission deadline **2013-04-15**.
Log in to **www.scb.se/lcs** or send in the questionnaire in the enclosed addressed envelop.

Informationen ska avse nedanstående arbetsställe

User id:
Pass word:

Reference period: 2012-01-01 - 2012-12-31
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 the guidelines*

B.1 Number 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 2012 tax declaration*		
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		☐

(There of)

SCB **Statistiska centralbyrån**
Statistics Sweden

Postal address	Phone	E-mail
701 89 Örebro	019 - 17 65 70	insamling.lcs@scb.se

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		☐
	b. Individual contract benefits		☐
	c. Other social insurance		☐
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 cost, 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

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

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

Appendix 5

Instructions to Labour cost survey 2012

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 2012. If the reporting period and the financial year deviate from the 2012 calendar year then indicate such. Information from the period which falls within 2012 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 2012, L-BAS 2005, Kommun-Bas 05 and for government agencies.

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.scb.se/lcs. Log in using *user ID* and *password* sent out separately.

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 1.20 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 5.60 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.

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

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 2012. 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 2012, which is the total of C.2 to C.6. To check the total cost, compare to the corresponding information in the 2012 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, FORA, 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 and work clothes

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.

Wages and salaries, as a whole are reported under C. Cost for Wages and salaries and subsides are reported under G. Subsides.

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. L-BAS 2005 and Kommun-Bas 05 are updated in Swedish municipalities and county council's website, www.skl.se. Accounts for government agencies are available on the ESV's website, www.esv.se.

C.2 Salaries for time worked and not worked
BAS 2012: 7011, 7013, 7014, 7015, 7082, 7089, 7090, 7211, 7213, 7214, 7215, 7221, 7222, 7223, 7224, 7225, 7285, 7286, 7289, 7290
L-BAS 2005: 40, 411, 419
Kommun-Bas 05: 502, 503, 511, 513, 519
Government agencies: 401, 402, 403

C.3 Sick pay and remuneration over and above the benefits paid by the social insurance office
BAS 2012: 7081, 7083, 7281, 7282, 7283, 7284
L-BAS 2005: 412
Kommun-Bas 05: 512
Government agencies: -[1]

C.4 Bonuses, share of profits, personnel share options
BAS 2012: 7012, 7016, 7212, 7216
L-BAS 2005: -
Kommun-Bas 05: -
Government agencies: -

C.5 Redundancy pay
BAS 2012: 7017, 7217, 7227
L-BAS 2005: -
Kommun-Bas 05: -
Government agencies: -

C.6 Payments into employee savings schemes
BAS 2012: -
L-BAS 2005: -
Kommun-Bas 05: -
Government agencies: -

D.1 Benefits and cash contributions
BAS 2012: 7310, 7322, 7324, 7332, 7380, 7390
L-BAS 2005: 4312, 4322, 433 or 434, 435, 4392
Kommun-Bas 02: 530, 541, 548, 5512, 5522, 5532, 5592
Government agencies: 43221, 43222, 43223, 43231, 43232, 4332, 4333, 4334, 438, 439

E.1 Employer contributions according to the law
BAS 2012: 7510, 7560
L-BAS 2005: 451
Kommun-Bas 05: 561
Government agencies: 4511, 4512, 4513, 4514, 4518, 4519

E.2a Collective contractual benefits
BAS 2012: 7411, 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
Government agencies: 461, 462, 468

E.2b Individual contract benefits
BAS 2012: 7412
L-BAS 2005: 4413
Kommun-Bas 05: 571
Government agencies: 463, 465

E.2c Other social insurances
BAS 2012: 7590, 7650
L-BAS 2005: 459
Kommun-Bas 05: 569
Government agencies: -

E.3 Special wage tax, etc.
BAS 2012: 7530, 7550
L-BAS 2005: 453
Kommun-Bas 05: 563
Government agencies: 453, 455

F.1 Staff training costs
BAS 2012: 7610
L-BAS 2005: 461
Kommun-Bas 05: 581
Government agencies: 48

F.2 Employer costs for company medical and healthcare schemes
BAS 2012: 7620
L-BAS 2005: 462
Kommun-Bas 05: 582
Government agencies: -

F.3 Costs for staff welfare
BAS 2012: 7630, 7670, 7692, 7693
L-BAS 2005: 463, 466, 469
Kommun-Bas 05: 583, 587, 589
Government agencies: 471, 493, 494

F.4 Costs for staff recruitment and work clothes
BAS 2004: 5480, 7350, 7691
L-BAS 2005: 464, 648
Kommun-Bas 05: 585, 648
Government agencies: 491

F.5 Other labour costs
BAS 2012: 7699
L-BAS 2005:
Kommun-Bas 05:
Government agencies: -

G.1 Subsidies to labour costs
BAS 2012: 3988
L-BAS 2005: 382
Kommun-Bas 05: 35
Government agencies: -

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[1] – does not mean that there are no costs. A so-called free account may have been used to account for this cost.

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