

Standard-documentation Meta information

(Definitions, comments, methods, quality)

on

Labour Cost Survey

This documentation is valid for the reference period:
2016

Status: **28.06.2019**



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Executive Summary

The **labour cost statistics** display the level and structure of labour costs in different economic sectors, enterprise size classes and regions. In addition these statistics provide information about the number and structure of employments as well as hours actually worked and hours paid which relate to the labour costs. Labour costs are defined as the total expenditure borne by employers for the employment of staff (e.g. wages and salaries, social contributions, vocational training costs, taxes etc.).

These European community statistics are based on the national Labour Cost Surveys and are an important part of the European Labour Market Statistics. These surveys are one of the business statistics that can be found in social statistics (Business Based Social Statistics – BBSS). Furthermore the four-yearly published Structure of Earnings Statistics and the quarterly Labour Cost Index, both regulated by EU regulation, as well as the annual Labour Cost Statistics, compiled by Eurostat or by the member states (MS), are counted among them.

European Labour Market Statistics: Labour Costs and Earnings			
Labour Cost Survey	Structure of Earnings Survey	Labour Cost Index	Labour Cost Statistics
every 4 years	every 4 years	quarterly	annual
EU Regulation	EU Regulation	EU Regulation	Computation by Eurostat/MS

Statistical data on labour costs are an important basis for information and decision-making at international and national level (e.g. in the context of collective bargaining, for assessment of business locations and settlement, for economic and political analysis).

The Labour Cost Survey (**LCS**) **2016** is the **sixth survey** of its kind in Austria after 1996, 2000, 2004, 2008 and 2012 which is conducted according to guidelines under European law, whereby the coverage has been extended to the entire manufacturing sector and nearly all services sections (excluding the section Public Administration and Defence; Compulsory Social Security). Before the EU accession in 1995, the survey on labour costs used to be a domain of the statutory representations of interests of the industrial economy, who surveyed enterprises in their particular industrial sections in three-yearly intervals since 1960.

Following the previous surveys, the LCS 2016 was conducted as a **sample survey**. Units with less than ten employees as well as public administration units have been excluded from the survey. The sample size amounts to 7 430 survey units which correspond to a sampling fraction of 16.3% of the population. **Survey and reporting units** are enterprises, consortia, public corporations, establishments and unions of public corporations as well as associations. **Display of the results** took place on the level of local units. The breakdown of the results from enterprise level to the **local unit level**, divided by economic activity, NUTS-1-regions and by federal states, has been applied by a distribution key which was computed by the data from wage tax statistics, the Short-Term Statistics in industry and construction sector 2016, Structural Business Statistics 2016 and the business register for statistical purposes.

The **extrapolation** was performed first at enterprise level and then in a second step at the level of subaggregates consisting of the enterprises' local units by adapting the number of employees to the population with regard to the divisions of NACE Rev. 2, broken down with the federal states (NUTS 2) of the local units according to the business register for statistical purposes. The extrapolated results represent about 101 000 local units with 2.64 million employees.

Coherence with comparable or similar items from other statistical data sources is given with reservations that can be attributed to differences in the questioning techniques (Microcensus Labour Force Survey), the definitions (Structural Business Statistics), the data sources (Labour Cost Index) and in the coverage of the statistical units (National Accounts).

Labour Cost Survey 2016 – Main Features	
Subject Matter	Labour costs (wages and salaries, employer's social contributions, vocational training costs, taxes etc.); hours actually worked and paid as well as employees (each divided in to full-, part-time employees, trainees).
Population	About 45 600 enterprises, consortia, public corporations, establishments and unions of public corporations as well as associations with at least 10 employees in sections B to N and P to S of ÖNACE 2008 and about 101 000 associated local units.
Type of statistics	Primary statistical data collection (sample) incl. usage of secondary statistical data sources.
Data sources/Survey techniques	Primary statistical data collection: sample stratified by divisions of ÖNACE 2008 and size classes of enterprises, surveyed by web and paper questionnaire. Secondary statistical data: wage tax statistics, Structural Business Statistics 2016, Short Term Statistics in industry and construction sector 2016. Register: business register for statistical purposes.
Reference period or due day	2016.
Periodicity	Every 4 years.
Survey participation (in case of a survey)	Obligatory.
Main legal acts	Council Regulation (EC) No 530/1999 , Commission Regulation (EC) No. 1737/2005 and No 698/2006 as well as BGBl. II Nr. 126/2006 as amended by BGBl. II Nr. 166/2017 .
Most detailed regional breakdown	Federal states (NUTS 2).
Availability of results	Final results: t + 18 m delivery to Eurostat; t + 20 m publication.
Other	The results are displayed at local unit level.