

<b>Annual labour costs 2009 Countries' metadata</b>	
<b>BE</b>	Only data for enterprises with 10+ employees are provided. NACE Rev. 2 section O is not covered.
<b>BG</b>	Information on components D2, D3 and D5 is not available. $D = D1 + D4$ Average hourly labour costs = $(D1 + D4)/B1$ Average monthly labour costs = $((D1 + D4)/A1)/12$
<b>CZ</b>	<a href="http://www.czso.cz/eng/edicniplan.nsf/aktual/ep-3">http://www.czso.cz/eng/edicniplan.nsf/aktual/ep-3</a>
<b>DK</b>	Only data for enterprises with 10+ employees are provided.
<b>DE</b>	Only data for enterprises with 10+ employees are provided. <a href="http://www.destatis.de">http://www.destatis.de</a>
<b>EE</b>	By Estonian Legislation the category 'apprentices' does not exist. <a href="http://pub.stat.ee/px-web.2001/I_Databas/Economy/36Wages%20and%20salaries%20and%20labour%20costs/03Labour%20costs/WST_01.htm">http://pub.stat.ee/px-web.2001/I_Databas/Economy/36Wages and salaries and labour costs/03Labour costs/WST 01.htm</a>
<b>IE</b>	Only 3+ employees are covered by the survey but the estimates are weighted to the total number of employees by weighting smaller enterprises (<50 employees).
<b>EL</b>	Only data for enterprises with 10+ employees are provided.
<b>ES</b>	Apprentices are excluded (the proportion of apprentices is less than the 1% of the total number of employees). <a href="http://www.ine.es/jaxi/menu.do?L=1&amp;type=pcaxis&amp;path=/t22/p132&amp;file=inebase&amp;N=">http://www.ine.es/jaxi/menu.do?L=1&amp;type=pcaxis&amp;path=/t22/p132&amp;file=inebase&amp;N=</a>
<b>FR</b>	NACE Rev.2 Aggregates B to S and O to S do not include sections O and P. NACE Rev.2 Aggregate P to S does not include section P.
<b>IT</b>	
<b>CY</b>	Only Full-time employees are covered. For salary earners, normal working hours and overtime hours worked are recorded for a fully working month (with no absences) whereas for wage earners the actual hours worked are recorded. <a href="http://www.cystat.gof.cy">http://www.cystat.gof.cy</a>
<b>LV</b>	<a href="http://data.csb.gov.lv/Dialog/varval.asp?ma=DI0010a&amp;ti=DI01%2E+HOURLY+LABOUR+COSTS+BY+KIND+OF+ACTIVITY+%28in+lats%29+&amp;path=../DATABASEEN/ledzsoc/Annual%20statistical%20data/07.%20Labour%20costs/&amp;lang=1">http://data.csb.gov.lv/Dialog/varval.asp?ma=DI0010a&amp;ti=DI01%2E+HOURLY+LABOUR+COSTS+BY+KIND+OF+ACTIVITY+%28in+lats%29+&amp;path=../DATABASEEN/ledzsoc/Annual%20statistical%20data/07.%20Labour%20costs/&amp;lang=1</a> Due to economical crisis number of employees continues to fall. In 2009 comparing with the previous year, the number of employees in FTU decreased in all economical activities, total fall by 22%. The largest changes are registered in construction (-45%), accommodation and food services as well as other service activities (-33%). The reasons of that are dismissing and an increase in the number of part-time employees. In branches having the largest falls of employees hourly and monthly labour costs have not considerably changed (from -4% to 4%). However, in such branches like public administration, education, health and social work where number of employees decreased by 8-9%, hourly and monthly labour costs fell up to 18%. The share of wages and salaries in total labour costs has decreased almost in all economical activities while other labour costs increased because of non-regular payments to dismissing employees.
<b>LT</b>	The indicator D4 (Taxes) does not exist in Lithuania. The number of employees, hourly and monthly labour costs decreased mostly in relation to unfavourable economic conditions, bankruptcy of enterprises and reorganization. Economic crisis influenced the structure of labour costs. <a href="http://db1.stat.gov.lt/statbank/SelectTable/Omrade0.asp?PLanguage=1">http://db1.stat.gov.lt/statbank/SelectTable/Omrade0.asp?PLanguage=1</a>
<b>LU</b>	NACE Rev. 2 section O is not covered.
<b>HU</b>	Coverage of labour costs updates refer to enterprises with 10 or more employees. In section O, P, Q there was a decrease in the average earnings, due to the fact that only for employees with lower earnings were paid one part of the 13th month earnings, the other employees did not get their 13th month earnings. It was the decision of the government due to the global financial crisis that arose at the end of 2008.

<b>MT</b>	Coverage of labour costs updates refer to enterprises with 10 or more employees.
<b>NL</b>	-
<b>AT</b>	Coverage of labour costs updates refer to enterprises with 10 or more employees. NACE Rev. 2 section O is not covered. <a href="http://www.statistik.at/web_de/statistiken/soziales/arbeitskosten/arbeitskostenstatistik_jaehrlich/index.html">http://www.statistik.at/web_de/statistiken/soziales/arbeitskosten/arbeitskostenstatistik_jaehrlich/index.html</a>
<b>PL</b>	Coverage of labour costs updates refer to enterprises with 10 or more employees.
<b>PT</b>	-
<b>RO</b>	All NACE Rev.2 sections B to S are covered. The annual estimates of "budgetary sector" (at kind-of-activity level) for 2009 are not entirely comparable with the previous years: The number of employees during year 2009 was re-estimated based on data reconciliation between the administrative data sources and the estimations obtained by exhaustively observation of the budgetary sector units. Consequently, the coverage for year LC 2009 has improved (about 50 thousand persons). Due to economical crisis, the number of employees for the business sector decreased and the labour cost fluctuated, compared with the previous year. Average monthly labour costs and structural elements data and metadata are disseminated online according to national definitions: <a href="https://statistici.insse.ro/shop/?lang=en">https://statistici.insse.ro/shop/?lang=en</a> ; <a href="http://colectaredate.insse.ro/metadata/public.htm">http://colectaredate.insse.ro/metadata/public.htm</a>
<b>SI</b>	Number of employees are not in full-time units (part time workers are included). Guaranteed remuneration in the event of sickness is in D11 and not in D12. The payroll tax was eliminated on 1 January 2009. Data: <a href="http://www.stat.si/eng/novica_prikazi.aspx?id=3520">http://www.stat.si/eng/novica_prikazi.aspx?id=3520</a> Metadata: <a href="http://www.stat.si/eng/metodologija_pojasnila.asp?pod=7">http://www.stat.si/eng/metodologija_pojasnila.asp?pod=7</a>
<b>SK</b>	-
<b>FI</b>	-
<b>SE</b>	-
<b>UK</b>	Percentage annual labour costs figures are calculated using weekly/monthly figures. If information about annual bonuses was available and incorporated into the calculation, this would likely have an impact on the annual figures and proportions of labour costs given. The D11 proportion would be higher. Figures are not available for full-time units. Figures are given for the total number of employees (full-time employees + part-time employees) <a href="http://www.statistics.gov.uk/StatBase/Product.asp?vlnk=13101">http://www.statistics.gov.uk/StatBase/Product.asp?vlnk=13101</a>
<b>TR</b>	
<b>IS</b>	Coverage of labour costs updates refer to enterprises with 10 or more employees. Data submitted for NACE Rev.2 Sections C, F, G, H, J and K. Information on components D2, D3 and D5 is not available. NACE Rev.2 Section J is only covered partially. Data cover about 60% of the biggest enterprises, but the whole coverage is only about 10%. Number of employees in NACE Rev.2 Section F decreased significantly between the years 2008 and 2009 due to the economic crises.
<b>LI</b>	
<b>NO</b>	
<b>CH</b>	
<b>HR</b>	Coverage of labour costs updates refer to enterprises with 10 or more employees. Information on Component D4 does not exist in Croatia. Apprentices are not included.
<b>MK<sup>1</sup></b>	
<b>ME</b>	
<b>TR</b>	
<b>AL</b>	
<b>BA</b>	

<sup>1</sup> 'MK' is a provisional code which does not prejudice in any way the definitive nomenclature for this country, which will be agreed following the conclusion of negotiations currently taking place on this subject at the United Nations.

<b>RS</b>	
<b>XK<sup>2</sup></b>	
<b>JP</b>	
<b>US</b>	

(-) : No additional information

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<sup>2</sup> 'XK' is a code used for practical reasons and not an official ISO country code.