

Annex

In accordance with Eurostat's implementation arrangements for SES 2014¹) 1 336 cases fail the plausibility checks.

Plausibility of Variables

				Frequency
Variable	Rule name	Description	Error level	
B32 - Number of hours paid during the reference month	FILTB32C	B32 - $130 < B32 - B321 < 215$ and $B27=FT$	Warning	32
	FILTB32D	B32 - $(130 * B271 / 100) > B32 - B321 < (215 * B271 / 100)$ and $B27=PT$	Warning	987
B321 - Number of overtime hours paid in the reference month	FILTB321C	$B321 - B321 < 0.65 * (B32 - B321)$	Warning	89
B421 - Earnings related to overtime	FILTB421C	B421 - Workers can receive a lower hourly rate for overtime than for normal hours	Warning	228
Total errors				1 336

- **Variable 3.2 Number of hours actually paid during the reference month**

The cases concern especially school teachers and school principals (ISCO 13 and ISCO 23). This group of employees formally works less than 130 hours per month, because in general only the time of the teaching unit is given. Time for preparation and follow-up work cannot be specified.

Other cases miss the plausibility checks for the variable B32 because according to the Working Hours Act (§ 5 AZG) special groups - like taxi drivers - can have a normal working time of 60 hours per week.

- **Variable 3.2.1 Number of overtime hours paid in the reference month**

In total 89 employees miss the plausibility checks because of the high number of overtime hours. These cases are correct and a consequence of deadlines in Transportation and Storage (28% of the cases) or related problems in other economic sectors.

- **Variable 4.2.1. Earnings related to overtime**

One reason for this is that in some cases regular bonuses are included in the gross monthly earnings (B42) whereas the calculation of overtime payments (B421) is based on the basic salary (without bonus). Consequently the hourly rate for earnings related to overtime is lower than the value computed for gross hourly earnings (B43). Other cases are affected by stand-by duties, which in general are paid less than normal gross hourly earnings.

¹ Eurostat's arrangements for implementing the Council Regulation 530/1999, the Commission Regulations 1916/200 and 1738/2005 – chapter 3.2. Data Validation and Eurostat Calculations.