

COMMISSION REGULATION (EC) No 1916/2000**of 8 September 2000****on implementing Council Regulation (EC) No 530/1999 concerning structural statistics on earnings and on labour costs as regards the definition and transmission of information on structure of earnings****(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 530/1999 of 9 March 1999 concerning structural statistics on earnings and on labour costs ⁽¹⁾, and in particular Article 11 thereof,

Whereas:

- (1) In accordance with Article 11 of Regulation (EC) No 530/1999 implementing measures are necessary concerning the definition and breakdown of the information to be provided and the appropriate technical format for the transmission of the results.
- (2) The measures provided for in this Regulation are in accordance with the opinion delivered by the Statistical Programme Committee, established by Council Decision 89/382/EEC, Euratom ⁽²⁾,

*Article 1***Definition and breakdown of the information**

In accordance with Article 6 of Regulation (EC) No 530/1999 Member States shall provide information on the variables listed in Annex I to the present Regulation.

To this end, the definitions of the variables are laid down in Annex II to the present Regulation.

*Article 2***Technical format for the transmission of the results**

The appropriate technical format to be used for the transmission of the results is laid down in Annex III to the present Regulation.

*Article 3***Entry into force**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 September 2000.

For the Commission
Pedro SOLBES MIRA
Member of the Commission

⁽¹⁾ OJ L 63, 12.3.1999, p. 6.

⁽²⁾ OJ L 181, 28.6.1989, p. 47.

ANNEX I

LIST OF VARIABLES

1. **Information relating to the local unit to which the sampled employees are attached**
 - 1.1. The region according to the nomenclature of territorial units for statistics (NUTS).
 - 1.2. The size of the enterprise to which the local unit belongs.
 - 1.3. The economic activity according to the general industrial classification of economic activities within the European Communities (NACE Rev.1), established by Council Regulation (EEC) No 3037/90 ⁽¹⁾.
 - 1.4. The form of economic and financial control within the meaning of Commission Directive 80/723/EEC ⁽²⁾.
 - 1.5. The existence of collective pay agreements covering the majority of employees in the observation unit.
 - 1.6. Total number of employees in the local unit (*optional*).
 - 1.7. Principal market for the enterprise's products (*optional*).
 - 1.8. Size of the group of enterprises (*optional*).
 - 1.9. Country of residence of the entity controlling the group of enterprises (*optional*).
2. **Information relating to each employee in the sample**
 - 2.1. Sex.
 - 2.2. Age.
 - 2.3. Occupation according to the International Standard Classification of Occupations [ISCO-88 (COM)].
 - 2.4. Management position or supervising position (*optional*).
 - 2.5. Highest completed level of education and training according to the International Standard Classification of Education (ISCED 97).
 - 2.6. Length of service in the enterprise.
 - 2.7. Whether full-time or share of part-time.
 - 2.8. Type of employment contract.
 - 2.9. Citizenship (*optional*).
 - 2.10. Covered by a government scheme designed to promote employment (*optional*).
 - 2.11. Years of career break in the current enterprise (*optional*).
3. **Information concerning earnings, hours paid and days not worked**
 - 3.1. Total gross earnings for a representative month.
 - 3.1.1. Earnings related to overtime.
 - 3.1.2. Special payments for shift work.
 - 3.2. Total gross annual earnings in the reference year.
 - 3.2.1. Number of weeks/months to which the gross annual earnings relate.
 - 3.2.2. Total annual bonuses.
 - 3.2.2.1. Regular bonuses paid not at every pay period (*optional*).
 - 3.2.2.2. Annual bonuses based on productivity (*optional*).
 - 3.2.2.3. Annual premiums related to profit-sharing (*optional*).
 - 3.3. Compulsory social contributions and taxes paid by the employer on behalf of the employee (*optional*).
 - 3.3.1. Compulsory social security contributions (*optional*).
 - 3.3.2. Taxes (*optional*).
 - 3.4. Number of hours paid during the representative month (or in a standard working month).

⁽¹⁾ OJ L 293, 24.10.1990, p. 1.

⁽²⁾ OJ L 195, 29.7.1980, p. 35.

- 3.4.1. Number of overtime hours paid in the representative month.
 - 3.5. Annual days of absence.
 - 3.5.1. Annual days of holiday leave (excluding days of sick leave).
 - 3.5.2. Annual days of sick leave (*optional*).
 - 3.5.2.1. Annual days of sick leave paid by the employer (*optional*).
 - 3.5.2.2. Annual days of sick leave not paid by the employer (*optional*).
 - 3.5.3. Annual days of vocational training (*optional*).
 - 3.6. Annual estimation for payment in kind (*optional*).
 - 4. **Grossing-up factors**
 - 4.1. Grossing-up factor for the local unit.
 - 4.2. Grossing-up factor for employees.
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ANNEX II

DEFINITION OF VARIABLES

1. **Information relating to the local unit to which the sampled employees are attached**

The compilation of structural statistics on earnings shall be based on local units and enterprises as defined in Council Regulation (EEC) No 696/93 ⁽¹⁾ and shall provide information for employees in enterprises of 10 and more employees classified by size and principal activity. The statistics shall cover all activities defined in sections C, D, E, F, G, H, I, J, K, M, N, and O of the general industrial classification of economic activities within the European Communities (hereinafter 'NACE Rev. 1'). M, N and O activities are, however, optional for 2001/02.

- 1.1. The region where the local unit is located according to the nomenclature of territorial statistical units (NUTS) at level 1.
- 1.2. The size of the enterprise to which the local unit belongs classified as one of the following: 10-49, 50-249, 250-499, 500-999, 1 000 or more employees.
- 1.3. The economic activity of the local unit coded at NACE Rev.1 Division level.
- 1.4. The form of economic and financial control within the meaning of Directive 80/723/EEC:

Within the meaning of Directive 80/723/EEC (on the transparency of financial relations between Member States and public undertakings), 'public undertaking' means any undertaking over which the public authorities may exercise directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it.

A dominant influence (or control) on the part of the public authorities shall be presumed when these authorities directly or indirectly in relation to an undertaking:

- hold the major part of the undertaking's subscribed capital (> 50 %), or
- control the majority of the votes attached to shares issued by the undertakings or can appoint more than half of the members of the undertaking's administrative, managerial or supervisory body.

In order to identify the actual controlling entity, it is necessary to analyse the complete ownership chain if necessary.

The nature of control exercised on the enterprise will be coded to the following categories:

- public control,
- private control,
- shared control.

- 1.5. The existence of a collective pay agreements covering the majority of employees in the observation unit:

Collective pay agreements can be:

- a national level, or interconfederal agreement, covering workers across a wide range of different industries, and usually signed by one or more trade union confederations and by one or more national employer's organisations,
- an industry agreement, setting terms and conditions of employment for all or most workers and employees in an individual industry or economic sector,
- an agreement for individual industries in individual regions,
- an enterprise, or single employer agreement, covering only those workers with the same employer, regardless of size. The agreement may cover only certain local units or groups of employees within the enterprise,
- an agreement applying only to the workers in this local unit,
- any other type of agreement not covered above,

A yes answer should be given when more than 50 % of the employees in the local unit are covered by any one of the abovementioned collective pay agreements.

The national offices may, instead of asking for the type of collective agreement, ask what collective provisions are applied and, on the basis of the answers, determine the type of collective agreement.

⁽¹⁾ OJ L 76, 30.3.1993, p. 1.

- 1.6. Total number of employees in the local unit (*optional*):
- The number of employees should be in line with the information contained in the business register maintained for statistical purposes.
- 1.7. Principal market for the enterprise's products (*optional*):
- Information is to be collected on the principal market for enterprise's products, coded as follows:
- local or regional market,
 - national market,
 - European Unit market,
 - world market.
- The aim is only to establish which is the largest market (solely one response).
- 1.8. Size of the group of enterprises (*optional*):
- The group of enterprises is a statistical unit defined in Regulation (EEC) No 696/93 on statistical units. The group of enterprises should be considered at world level. In most of the cases the local unit belongs to an enterprise which is not controlled by any national or foreign group. When the local units belong to an enterprise group, it is in general well known. A practical guideline that can be given to the respondents is whether the accounts of his enterprise are fully consolidated in the accounts of its group of enterprises.
- 1.9. Country of residence of the entity controlling the group of enterprises (*optional*):
- The entity controlling the group of enterprises is the legal unit exercising actual control in the sense of the System of National Accounts 1993, Chapter 4.30. The country of location of this entity has to be recorded. In many cases, this country is the same as the country of location of the local unit under review. As a practical guideline, the country of residence of the legal unit that published the consolidated accounts for the full group should be registered.
- 2. Information relating to each employee in the sample**
- Employees are all persons who have a direct employment contract with the enterprise or local unit and receive remuneration, irrespective of the type of work performed, the number of hours worked (full or part-time) and the duration of the contract (fixed or indefinite). The outworkers⁽¹⁾ should be included only if there is an explicit agreement that the outworker is remunerated on the basis of the amount of hours which are worked. Apprentices and trainees should be included.
- The following categories should be excluded:
- family workers,
 - outworkers that are remunerated on the basis of the product or service they deliver,
 - occasional workers (i.e. employed without pre-defined working hours),
 - interim workers (employed by/through agencies. If the agency employing them is the observation unit sampled itself, then they should be included),
 - persons wholly remunerated by way of fees, or commission,
 - members of the board of directors of the enterprise,
 - unpaid owners, directors or managers (paid by way of profit share or by fee),
 - the workers of the observation unit permanently (for more than one year) working in an affiliated company located abroad,
 - voluntary workers.
- 2.1. Sex.
- 2.2. Age in entire years at the specified date of the representative month.
- 2.3. Occupation according to the International Standard Classification of Occupations (ISCO-88 (COM)):
- The occupation is to be coded according to the ISCO-88 (COM) classification at a minimum of two-digit and if possible at three-digit level.
- Apprentices and trainees with an employment contract are classified in the occupation for which they carry out their apprenticeship or training period.

⁽¹⁾ An outworker is a person who agrees to work for a particular enterprise or to supply a certain quantity of goods or services to a particular enterprise by prior arrangement or contract with that enterprise, but whose place of work is not within it. (European system of national and regional accounts in the European Community (ESA-95): 11.13 (g).

The occupation 'Managerial and professional' (code P1-2) typically involve a wide range of tasks associated with the planning, direction and coordination of the functioning of business, including internal departments and sections, often with the help of subordinate managers and supervisors.

Persons working in a managerial post will usually require a significant amount of knowledge and experience of the production process and/or service requirements and administration procedures associated with the efficient functioning of organisations and businesses.

In order to provide the occupation, national offices may ask, for the agreed wage or salary group the employee belongs to, the administrative code of the actual job (such codes are available at the local units), and whether employees are insured under wage earners' or salaried employees' pension insurance.

2.4. Management position or supervising position (*optional*):

This variable indicates whether an employee has some form of management function (= yes) or not (= no). Such employees may not be classified as managers in the ISCO-88 (COM) classification (major group 1) but may nevertheless have responsibilities for managing or supervising a group of other employees. Typically such a person might have a job description of 'foreman' or 'supervision' together with the name of the occupation.

2.5. Highest completed level of education and training ⁽¹⁾ according to ISCED 97

Information is to be collected concerning the level of general, professional or higher education which the employee has received according to the following ISCED 97 groupings:

ISCED 0 and 1 (code 01)

0 — PRE-PRIMARY EDUCATION and 1 — PRIMARY EDUCATION OR FIRST STAGE OF BASIC EDUCATION

Programmes at level 1 are normally designed on a unit or projet basis to give children a sound basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music. This level covers, in principle, six years of full-time schooling.

ISCED 2 (code 02)

2 — LOWER SECONDARY EDUCATION OR SECOND STAGE OF BASIC EDUCATION

The programmes at this level are usually on a more subject-oriented pattern using more specialised teachers and more often several teachers conducting classes in their field of specialisation. The full implementation of basic skills occurs at this level.

ISCED 3

3 — UPPER SECONDARY EDUCATION (**code 03, no distinction a, b or c possible**)

The educational programmes included at this level typically require the completion of some 9 years of full-time education (since the beginning of level 1) or a combination of education and vocational or technical experience.

3A — Upper secondary education — general (*optional*) (**code 04**)

3B — Upper secondary education — technical (*optional*) (**code 05**)

3C — Upper secondary education (shorter than three years) — labour-market-oriented (*optional*) (**code 06**)

3C — Upper secondary education (three years or longer) — labour-market-orientad (*optional*) (**code 07**)

ISCED 4 (code 08)

4 — POST-SECONDARY NON-TERTIARY EDUCATION

This item captures programmes that straddle the boundary between upper-secondary and post-secondary education from an international point of view, even though they might clearly be considered as upper-secondary or post-secondary programmes in a national context. These programmes can, considering their content, not be regarded as tertiary programmes. They are often not significantly more advanced than programmes at ISCED 3 but they serve to broaden the knowledge of participants who have already completed a programme at level 3.

⁽¹⁾ The expression 'level successfully completed' must be associated with obtaining a certificate or a diploma, when there is certification. In cases where there is no certification, successful completion must be associated with full attendance.

Typical examples are programmes designed to prepare students for studies at level 5 who, although having completed ISCED level 3, did not follow a curriculum which would allow entry to level 5, i.e. pre-degree foundation courses or short vocational programmes. Second-cycle programmes can be included as well.

ISCED 5B (code 09)

5B — FIRST STAGE OF TERTIARY EDUCATION (NOT LEADING DIRECTLY TO AN ADVANCED RESEARCH QUALIFICATION) — Technical

Compared to 5A these programmes are practically oriented/occupationally specific and are mainly designed for participants to acquire the practical skills and know-how needed for employment in a particular occupation or trade or class of occupations or trades, the successful completion of which usually provides the participants with a labour-market relevant qualification.

ISCED 5A (code 10)

5A — FIRST STAGE OF TERTIARY EDUCATION (NOT LEADING DIRECTLY TO AN ADVANCED RESEARCH-QUALIFICATION) — General

This level consists of tertiary programmes having an educational content more advanced than those offered at levels 3 and 4. Entry to these programmes normally requires the successful completion of ISCED level 3A or 3B or a similar qualification at ISCED level 4A. They do not lead to the award of an advanced research qualification. These programmes must have a cumulative duration of at least two years. 5A programmes are largely theoretically based and are intended to provide sufficient qualifications for gaining entry into advanced research programmes and professions with high skills requirements.

ISCED 6 (code 11)

6 — SECOND STAGE OF TERTIARY EDUCATION (LEADING TO AN ADVANCED RESEARCH QUALIFICATION)

This level is reserved for tertiary programmes which lead to the award of an advanced research qualification. The programmes are therefore devoted to advanced study and original research and not based on coursework only. They typically require the submission of a thesis or dissertation of publishable quality which is the product of original research and represents a significant contribution to knowledge.

2.6. Length of service in the enterprise:

Length of service is defined as the number of entire years worked with the person's current employer. If the employee has already worked in another local unit of the enterprise, length of service should be calculated from the date of entry to the enterprise. Short-duration leaves (less than one year, e.g. for maternity or paternity leave or sickness) should be included. Breaks longer than one year should not be counted.

2.7. Whether full-time or share of part-time:

Full-time employees are those whose regular working hours are the same as the collectively agreed or customary hours worked in the local unit under consideration, even if their contract is for less than one year. A 10 % difference can be allowed.

Other cases are considered as part-time employees. The number of hours worked by part-time employees should be supplied as a percentage of the number of hours normally worked (by full-time employees) in the local unit.

2.8. Type of employment contract:

The following information on type of employment contract is requested:

- indefinite duration,
- fixed-term (except apprentice or trainee),
- apprentice/trainee,
- other.

An indefinite duration contract of employment is a contract between the employee and the employer, for which the actual duration of the contract has not been agreed in advance.

An employment contract is regarded as temporary or of fixed duration if it was the intention of the employer and employee that the duration of the contract was determined by certain conditions such as a definite time schedule for completion of the work, the completion of a certain task or the return to work of another employee who was currently being replaced.

Apprenticeship or training contracts are specific fixed-duration contracts drawn up between the employer and the apprentice/trainee. The purpose of the contract is to enable the apprentice to acquire practical experience in a specific field.

2.9. Citizenship (*optional*):

Citizenship is defined as the legal nationality of each person, and a citizen is a person who is a legal national by birth or naturalisation, whether by declaration, option, marriage or other means.

2.10. Covered by a government scheme designed to promote employment (*optional*):

This item indicates whether the employee is covered by any of the following types of government scheme:

- a total or partial exemption of tax and social contributions of the employer,
- a subsidy,
- a subsidy for training/apprenticeship.

This relates to the individual and not the enterprise. Subsidies paid to the enterprise which cannot be attributed to a particular employee (being calculated on the basis of manpower levels) are not included.

Assistance schemes may also include reductions in the employer's or the employee's social security contributions and direct taxes, where the scheme helps in creating the job or in recruiting the employee.

2.11. Years of career breaks in the current enterprise (*optional*):

Number of complete years (and months) the employee spent in long-term career breaks. Long-term breaks should be of more than one year. If several breaks have occurred in between years of work they should be cumulated. Short-term breaks (less than one year) should not be included even if they cumulate to more than one year.

3. **Information concerning earnings, hours paid and days not worked**

3.1. Total gross earnings for a representative month:

Gross earnings cover remuneration in cash paid directly and regularly by the employer at the time of each wage payment, before tax deductions and social security contributions payable by wage earners and retained by the employer.

The following elements are included:

- all payments relating to this period (even if actually paid outside the representative month), including any overtime pay, shift premium, bonus, commission, etc.,
- payments for overtime, allowances for teamwork, night work, week-end work, commissions, etc.,
- bonuses and allowances paid regularly in each pay period, even if the amount varies from month to month,
- payments for periods of absence and work stoppage paid for entirely by the employer,
- family allowances and other gratuities in cash fixed by collective agreements or voluntarily agreed,
- payment to employees saving scheme.

The following are not included:

- payments paid in this period but relating to other periods, such as arrears, advances, or pay for holiday or sickness absence outside this period,
- periodic bonuses and gratuities not paid regularly at each pay date,
- payments for periods of absence paid by the employer at a reduced rate,
- statutory family allowances,

- the value of benefits in kind (because of the difficulties of data collection),
- allowances for work clothes or tools,
- reimbursements or payments for travelling, subsistence etc. expenses incurred in carrying out the employer's business.

3.1.1. Earnings related to overtime:

The amount of overtime earnings paid for overtime hours. The full rate should be taken into account and not just the premium element added to the normal hourly rate. The remuneration taken into account should cover the actual overtime hours worked during the representative month even if paid later (overtime hours worked previously and paid during the representative month should be excluded).

3.1.2. Special payments for shift work:

This relates to the special premium payments for shift work, and for night work or weekend work where these are not treated as overtime. Only the premium part should be included.

3.2. Total gross annual earnings in the reference year:

This relates to the gross earnings paid during the reference year. All bonuses which are not paid regularly should be included (13th or 14th month, holiday bonuses, profit-sharing, allowances for leave not taken, occasional commissions, etc.). Severance payments should be excluded. Payment in kind should also be excluded.

3.2.1. Number of weeks/months to which the gross annual earnings relate:

It would be useful to ask for the annual earnings for all employees of the sample, even if they have not been present the whole year. In this case, it is necessary to ask the number of weeks or months the annual earnings corresponds to, in order to avoid possible errors.

3.2.2. Total annual bonuses:

It refers to any irregular payments which did not occur during each pay period, such as holidays bonuses, 13th month, allowances for leave not taken, occasional commissions, profit-shares, etc.

3.2.2.1. Regular bonuses not paid at every pay period (*optional*):

This refers to any regular bonuses which did not occur during each pay period, such as holiday bonuses, 13th or 14th month, etc.

3.2.2.2. Annual bonuses based on productivity (*optional*):

This refers to irregular bonuses paid to the employee linked to individual performance or piecework.

3.2.2.3. Annual premiums related to profit-sharing (*optional*):

This refers to ad hoc bonuses or other exception payments linked to the overall performance of the enterprise made under incentive schemes.

3.3. Compulsory social contributions and taxes paid by the employer on behalf of the employee (*optional*):

The total amount of compulsory social contributions and taxes paid by the employer on behalf of the employee to government authorities during the representative month.

NB: This may not be relevant in certain countries.

3.3.1. Compulsory social security contributions (*optional*):

This refers to the amount of the employee social security contribution laid down by law or by collective agreements and withheld by the employer.

3.3.2. Taxes (*optional*):

This refers to the amount of all taxes on earnings withheld by the employer and paid to the tax authorities on behalf of the employee.

3.4. Number of hours paid during the representative month (or in a standard working month):

Paid hours cover normal and overtime hours, remunerated during the representative month. Hours not worked during the reference period but nevertheless paid are counted as 'paid hours' (annual leave, sick leave, official holidays and other hours paid such as for medical examinations). Using this method, it is necessary to ensure that there is consistency between the 'paid hours' and the hours to which the salary corresponds.

Paid hours are calculated by deducting hours lost not paid (due to sickness, maternity leave, etc.) or hours paid at reduced rates from the normal basic hours plus overtime hours.

NB: Normal basic hours are the number of hours which this employee is expected to work in the representative month excluding main meal breaks, and excluding all overtime hours, even if some of these are worked regularly or contractually. This involves the number of hours (weekly/monthly) which the employee is obliged to work under the terms of a contract, regulation or rules in force in the local unit.

3.4.1. Number of overtime hours paid in the representative month:

Overtime hours include those worked in addition to those of the normal or conventional working week (or month). If, for example, 4 hours are paid at a rate of 1,5 the normal rate, enter 4, not 6. Only those overtime hours corresponding to overtime pay registered in 3.1.1 should be included. Time off in lieu of unpaid work periods and travel time are not regarded as overtime.

3.5. Annual days of absence:

3.5.1. Annual days of holiday leave (excluding days of sick leave):

This refers to the number of paid annual holidays of the employee, excluding public holidays. It relates to the annual total of all normal paid-leave days, including those granted to the employee by reason of age, performance of special duties, seniority and other similar reasons.

When employers pay their employees additional amounts for working during paid vocations, such amounts are usually included in annual earnings and the number of days holiday are reduced accordingly. Since the days of holiday worked have been paid for, not to adjust the total days of holiday would be double counting. The actual days of leave taken are therefore reported.

Similarly, when employees are offered additional (paid) time off under working-time reduction agreements, these are added to annual holidays. such amounts are recorded only if the amount of working-time reduction is equivalent to five working days or more per year.

The following are not regarded as annual-leave days:

- rest days granted as a result of team work (because this is already included in the calculation of weekly working hours),
- public holidays,
- training leave,
- days granted for personal reasons and paid.

Only days that can be worked should be included when Saturdays and Sundays are not worked they should not be included, the same with public holidays).

3.5.2. Annual days of sick leave (*optional*):

Actual entire days of sick leave taken by the employee

3.5.2.1. Annual days of sick leave paid by the employer (*optional*):

Actual entire days of sick leave taken by the employee and paid totally or partially by the employer.

3.5.2.2. Annual days of sick leave not paid by the employer (*optional*):

Actual entire days of sick leave taken by the employee and not paid by the employer.

3.5.3. Annual days of vocational training (*optional*):

Annual days of vocational training are the days (in terms of 'days equivalent' spent by the employee on all vocational training activities except for the training of apprentices and trainees with a special training contract.

3.6. Annual estimation for payment in kind (*optional*):

Estimation of the value of all payments in kind given to the employee during the reference year.

4. **Grossing-up factors**

4.1. Grossing-up factor for the local unit:

Within each sampling stratum, grossing-up factors are calculated for each local unit, based on the number of local units in the sample and the number of local units in the population. The factor indicates the number of local units in the population that each local unit in the sample represents.

4.2. Grossing-up factor for employees:

The grossing-up factor for employees is the factor by which the number of employees in the sample need to be multiplied to obtain population estimates. For each local unit, it will be based on the number of the employees sampled within the unit and the total number of employees in the local unit, combined with the grossing-up factor for the local unit.

ANNEX III

FORMAT FOR THE TRANSMISSION OF THE RESULTS

The individual data concerning each local unit and each employee have to be provided. These data have to be provided in the form of two record types:

A: records for the local units;

B: records for the employees.

The employee records have to be linked to the local unit records by a key.

The records should contain a field per variable. Each record has to be either fixed-length or comma-separated. The order of the fields should correspond to the order of the variables. When a variable is missing, a blank field should be introduced. True zeros should be registered as numerical zeros.
