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Directorate F: Social Statistics and Information Society
Unit F-2: Labour market statistics

Labour Cost Survey 2008

Eurostat's arrangements for implementing the Council Regulation 530/1999 and the Commission Regulation 1737/2005

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Table of Content

1. OBJECTIVE 3

2. INFORMATION REQUESTED IN THE 1737/2005 LCS REGULATION 3

   2.1. Classification schemes 3

   2.2. Labour cost variables 5

   2.3. Classification of labour cost items 10

   2.4. Miscellaneous 11

3. PROCESSING OF THE DATA 12

   3.1. Data coding 12

   3.2. Confidentiality Flag 12

   3.3. Technical format and transmission of the data. 15

   3.4. Data validation 20

   3.5. Eurostat calculations 24

4. ANNEXES 27

   4.1. Commission Regulation (EC) No 1737/2005 of 21 October 2005 amending Regulation (EC) No 1726/1999 as regards the definition and transmission of information on labour costs (Text with EEA relevance) 27

   4.2. Commission Regulation (EC) No 698/2006 of 5 May 2006 implementing Council Regulation (EC) No 530/1999 as regards quality evaluation of structural statistics on labour costs and earnings 27

   4.3. Commission Regulation (EC) No 973/2007 of 20 August 2007 amending certain EC Regulations on specific statistical domains implementing the statistical classification of economic activities NACE Revision 2 27

   4.4. List of codes to be used for the variables 27

1. OBJECTIVE

The objective of this paper is to give a set of guidelines for the transmission of the results of the Labour Cost Survey 2008 (LCS 2008).

The LCS 2008 is, as the LCS 2004, based on the Council Regulation (EC) No 530/1999 concerning structural statistics on earnings and on labour costs and the Commission Regulation 1737/2005 of 21 October 2005 amending Regulation (EC) No 1726/1999 as regards the definition and transmission of information on labour costs[1] The Commission Regulation is attached as Annex 4.1.

This paper takes into account the changes related to the last LCS 2004. The modifications consist in the following points:

- the application of the updated NUTS classification
- the double coding of the economic activity by using NACE Rev.1.1 and NACE Rev. 2
- the transmission of certain additional flags to be provided by the countries for confidential data

Those elements of Eurostat's arrangements for implementing the LCS 2004 still valid for LCS 2008 are repeated in this document.

2. INFORMATION REQUESTED IN THE 1737/2005 LCS REGULATION

This chapter presents information on the variables to be provided for the LCS 2008. The detailed definition of the variables can be found in the text of the Regulation (see: Annex 4.1.). Deviations from any concept foreseen in the Regulation 1737/2005 have to be mentioned by the countries in the LCS 2008 Quality Report[2]

According to the Commission Regulation (EC) No 698/2006 (see: Annex 4.2) countries shall transmit the Quality Report LCS 2008 by 31 December 2010.

2.1. Classification schemes

2.1.1. NUTS and NACE classification

With regard to the classification schemes to be used, there are two modifications for the LCS 2008 to be taken into account. The first one relates to the revision of the regional classification NUTS and the second one to the double coding of economic activities classification of NACE.

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[1] Text with EEA relevance. (OJ L279, 21.10.2005)

[2] Commission Regulation (EC) No 698/2006 of 5 May 2006 implementing Council Regulation (EC) No 530/1999 as regards quality evaluation of structural statistics on labour costs and earnings. (OJ L121, 5.5.2006)

Countries and regions should be classified according to the nomenclature of territorial statistical units (NUTS). Due to the enlargement of the European Union, several new Regulations[3] in the domain of regional classification introduced additional or different regional codes to be used. The NUTS codes to be used for the LCS 2008 are listed in the Annex 4.4.

Following art. 8 of the Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Rev.2, "statistics referring to economic activities performed from 1 January 2008 onwards shall be produced by Member States using NACE Rev. 2".

Furthermore, the Commission Regulation 973/2007[4] introduced, amongst others, the following transitional measures for the implementation of NACE Rev. 2: "Member States shall transmit to the Commission (Eurostat) labour cost survey results referring to the calendar year 2008 according to both NACE Rev. 2 and NACE Rev. 1.1, where the latter is compulsory only for Table A and only at the NACE Rev. 1.1 section level."

NACE classifies activities without distinguishing if the activity is carried out by public or private body and if it is carried out as profit or non-profit activity. These splits are therefore irrelevant for the inclusion or non-inclusion of an enterprise in the LCS.

The coverage of NACE Rev. 2[5] sections P, Q, R, and S will be mandatory for the LCS 2008 but, the coverage of NACE Rev. 2 section O continues to be optional. However, as several countries can supply NACE Rev. 2 section O, Eurostat would like to receive it.

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[3] Regulation (EC) No 1888/2005 of the European Parliament and of the Council of 26 October 2005 amending Regulation (EC) No 1059/2003 on the establishment of a common classification of territorial units for statistics (NUTS) by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia to the European Union (Official Journal L 309, 25 November 2005). (OJ L309, 26.10.2005)

Commission Regulation (EC) No 105/2007 of 1 February 2007 amending the annexes to Regulation (EC) No 1059/2003 of the European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS). (OJ L31, 10.2.2007)

Regulation (EC) No 176/2008 of the European Parliament and of the Council of 20 February 2008 amending Regulation (EC) No 1059/2003 on the establishment of a common classification of territorial units for statistics (NUTS) by reason of the accession of Bulgaria and Romania to the European Union (OJ L61, 5.3.2008).

For further information about NUTS classification, please refer to the following link: http://ec.europa.eu/eurostat/ramon/nuts/home_regions_en.html

[4] Commission Regulation (EC) No 973/2007 of 20 August 2007 amending certain EC Regulations on specific statistical domains implementing the statistical classification of economic activities NACE Revision 2 (OJ L216, 21.8.2007)

[5] This is in analogy relevant for the transmission of double coded table A, which shall also be transmitted on NACE Rev. 1.1 section level: the coverage of NACE Rev.1.1 sections M, N and O is mandatory for the LCS2008, whereas the coverage of NACE Rev.1.1 section L continues to be optional. However, as several countries can supply NACE Rev. 1.1 section L, Eurostat would like to receive it.

If certain economic activities do not exist in a country, there will be no data for these economic activities and hence they will not feature in the 2008 LCS results.

2.1.2. Classification of enterprises by size bands

The size of the enterprise, in terms of number of employees, should be classified to one of the following bands: 1-9 (optional), 10-49, 50-249, 250-499, 500-999, 1000 and more employees.

Annex 4.4 presents the list of codes to be used.

2.2. Labour cost variables

The following table provides an overview of the set of variables to be provided. In the table optional variables of the regulation are marked in grey.

Variables of the LCS regulation 1737/2005	
A. Number of employees	
A.1	Total number of employees
A.11	Full-time employees (excluding apprentices)
A.12	Part-time employees (excluding apprentices)
A.121	Part-time employees converted into full-time units (excluding apprentices)
A.13	Apprentices
A.131	Apprentices converted into full-time units
B. Hours actually worked	
B.1	Total hours actually worked
B.11	Hours actually worked by full-time employees (excluding apprentices)
B.12	Hours actually worked by part-time employees (excluding apprentices)
B.13	Hours actually worked by apprentices
C. Paid hours	
C.1	Total hours paid
C.11	Paid hours for full-time employees (excluding apprentices)
C.12	Paid hours for part-time employees (excluding apprentices)
C.13	Paid hours for apprentices
D. Labour costs	
D.1	Compensation of employees
D.11	Wages and salaries
D.111	Wages and salaries (excluding apprentices)
D.1111	Direct remuneration, bonuses and allowances
D.11111	Direct remuneration, bonuses and allowances paid in each pay period
D.11112	Direct remuneration, bonuses and Allowances not paid in each pay period
D.1112	Payments to employees' savings schemes
D.1113	Payments for days not worked
D.1114	Wages and salaries in kind
D.11141	Company products (optional)
D.11142	Staff housing (optional)
D.11143	Company cars (optional)
D.11144	**Stock options and share purchase schemes (optional)**
D.11145	**Other (optional)**
D.112	Wages and salaries of apprentices
D.12	Employers' social contributions
D.121	Employers' actual social contributions (excluding apprentices)

Variables of the LCS regulation 1737/2005	
D.1211	Statutory social-security contributions
D.1212	Collectively agreed, contractual and voluntary social-security contributions
D.122	Employers' imputed social contributions (excluding apprentices)
D.1221	**Guaranteed remuneration in the event of sickness (optional)**
D.1222	**Employers' imputed social contributions for pensions and health care (optional)**
D.1223	**Payments to employees leaving the enterprise (optional)**
D.1224	**Other imputed social contributions of the employer (optional)**
D.123	Employers' social contributions for apprentices
D.2	**Vocational training costs**
D.3	Other expenditure paid by the employer
D.4	Taxes
D.5	Subsidies received by the employer
E. Information on units	
E.1	Local units, universe
E.2	Local units, sample

2.2.1. Number of employees (A-variables)

The number of employees required is the average monthly number of employees employed in the reporting unit during the reference year.

The average monthly number of employees over the reference year may be based on daily, weekly, monthly, quarterly or yearly figures.

The total number of employees is recorded separately for full-time employees, part-time employees and apprentices.

A.1	Total number of employees
A.11	Number of full-time employees (excluding apprentices)
A.12	Number of part-time employees (excluding apprentices)
A.121	Number of part-time employees converted into full-time units (excluding apprentices)
A.13	Number of apprentices
A.131	Number of apprentices converted into full-time units

2.2.2. Hours actually worked and hours paid (B- and C-variables)

- Hours actually worked (B-variables)

The statistics cover the total number of hours worked by all employees during the year. The total number of hours actually worked is recorded separately for full-time employees, part-time employees and apprentices.

B.1	Hours worked by all employees
B.11	Hours worked by full-time employees (excluding apprentices)
B.12	Hours worked by part-time employees (excluding apprentices)
B.13	Hours worked by apprentices

"Hours worked" should be "actual hours worked" rather than "contracted hours". However, it may not always be easy to obtain this and it may be necessary to make use of contractual hours because this can be obtained relatively easily, even though it is simply an estimate of actual hours worked. This issue is important for some professional groups - like teachers and managers who generally work more overtime on an unpaid basis.

- Hours paid (C-variables)

The statistics cover the total number of hours paid by all employees during the year. The total number of hours actually paid is recorded separately for full-time employees, part-time employees and apprentices.

C.1	Paid hours for all employees
C.11	Paid hours for full-time employees (excluding apprentices)
C.12	Paid hours for part-time employees (excluding apprentices)
C.13	Paid hours for apprentices

2.2.3. Labour costs (D)

Labour costs mean the total expenditure borne by employers in order to employ staff. Labour costs include compensation of employees (D.1) with wages and salaries in cash or in kind and employers' social contributions, vocational-training costs (D.2), other expenditures (D.3), taxes relating to employment regarded as labour costs (D.4), less any subsidies received (D.5). The costs for persons employed by temporary employment agencies are to be included in the industry of the agency which employs them (NACE Rev. 2, division 78 respectively NACE Rev. 1.1, section K) and not in the industry of the enterprise for which they actually work.

The components of total labour costs, mandatory and optional variables, are presented in Figures 1 to 3 on the next pages.

Figure 1: Labour costs and their main components

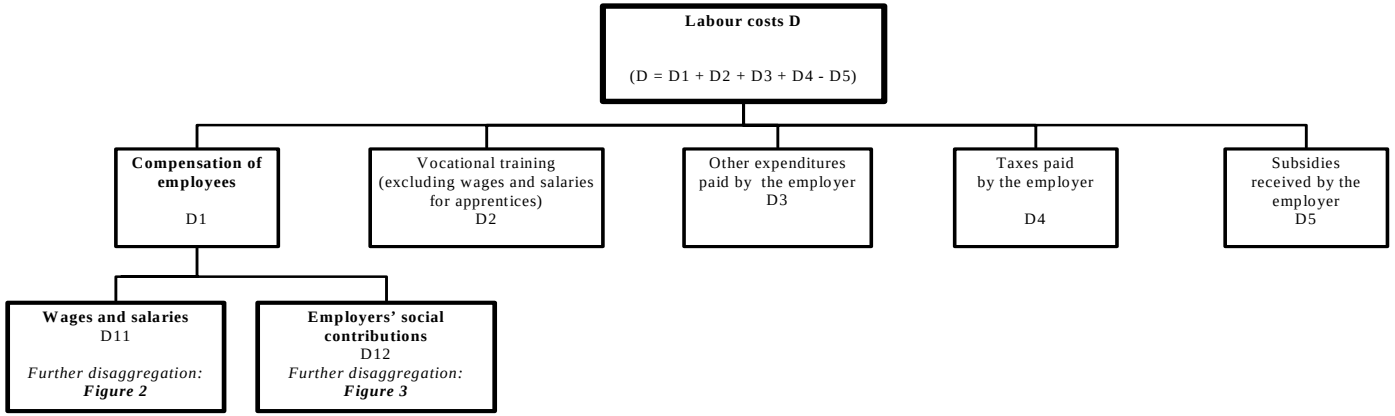


Figure 2: Breakdown of the component "Wages and salaries" (D.11)

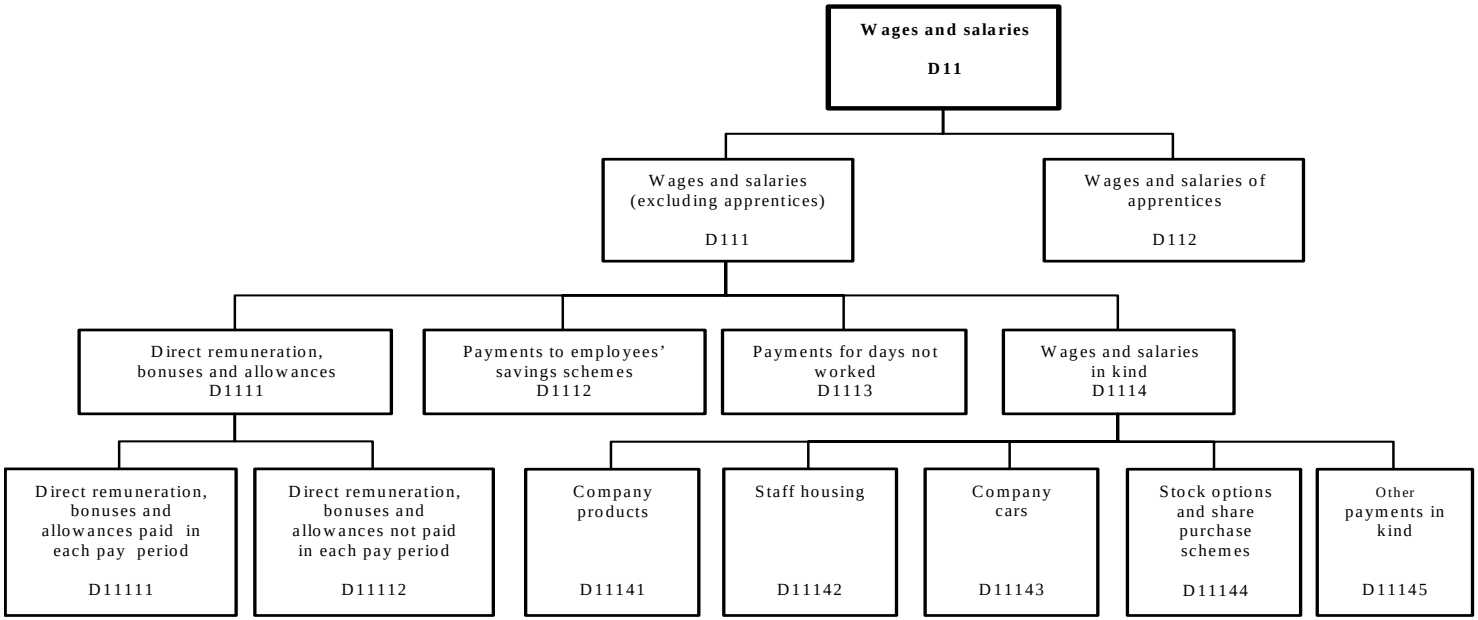
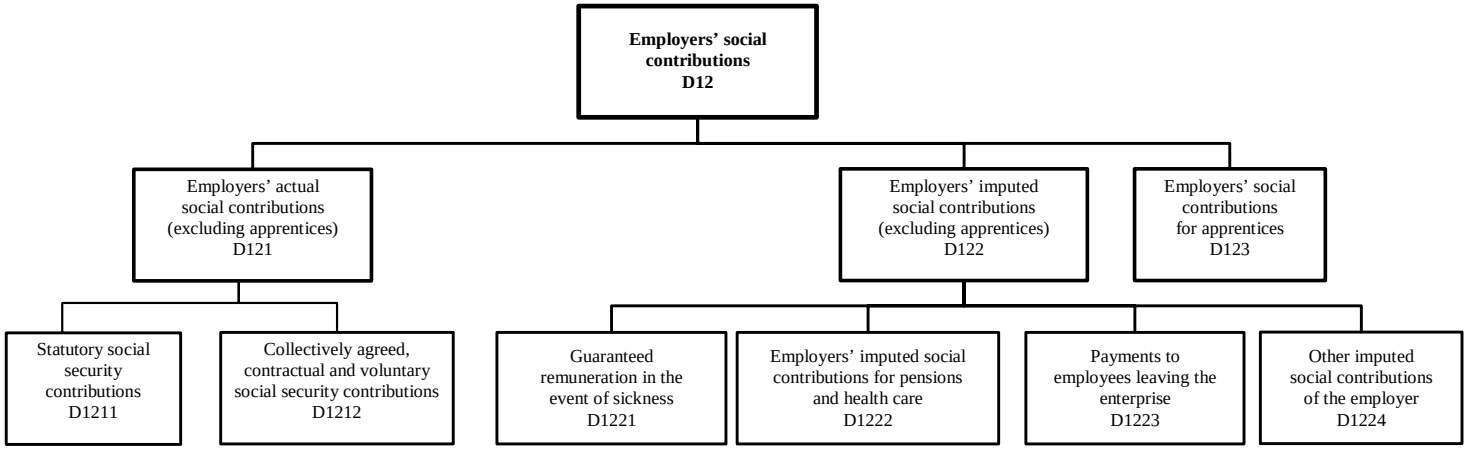


Figure 3: Breakdown of the component "Employers' social contributions" (D.12)



2.2.4. Information on units (E-variables)

This variable covers the total number of local units in the sample and in the universe.

E.1	Local units, universe
E.2	Local units, sample

2.3. Classification of labour cost items

The classification of labour cost items is available from the Appendix to Annex II of the Commission Regulation (EC) No 1737/2005. Below are some additional examples (Implementation arrangements for LCS 2004) that are not included in this Appendix.

Labour Cost item	**Where to assign the labour cost item**
Payments covering journeys between home and usual working place.	The new Regulation assigns them to D.11111 if they are cash transactions paid in each pay period or to D.11112 if not paid in each pay period. If the costs are directly charged to the employer (no cash transfer, such as free provision of public transportation tickets) they fall under D.11145.
Free flights / travel for family members joining an employee on a business trip.	This item is covered by D.11141 or D.11145. Example for possible assignment to D.11141: The employee works for a travel agency.
Provision of loans at lower or zero interest rates.	This item is covered by D.11141 or D.11145. Example for possible assignment to D.11141: The employee works for a bank.
Company shares provided to newborn babies of employees.	This item is covered by D.11144 (payments in kind linked to share-based compensation).
Where to assign Christmas gifts for children of employees	These items are covered by D.11141 or D.11145. Example for possible assignment to D.11141: The gifts are produced by the employer.
Wedding gifts to employees.	
Should expenses for business trips paid by the employer be included in the LCS (under D.3)?	No inclusion in the LCS foreseen (this are intermediate expenditures not covered by D.2 or D.3, not compensation to employees - see ESA 95, paragraph 3.69). Employer's costs for business trips and also for working tools have been excluded from the LCS.
Payments for use of private cars for company purposes.	No inclusion (this are intermediate expenditures, not compensation to employees - see ESA 95, paragraph 3.69, 3.70 and 4.07).
Do fixed allowances paid in each pay period covering travelling expenses for business purposes fall under D.11111?	The assignment to D.11111 is correct if the payments are made irrespective of the need to travel. If the payments are made as a fixed allowance only in order to facilitate administrative processes, but are meant to cover actual business travel costs, then the costs seem to be intermediate expenditures not covered by D.2 or D.3 (exclusion from the LCS)
Are employer's payments into group insurance schemes for employees (accidents, death etc) labour costs?	Such payments could fall (as indirect benefits chargeable to the employer) under D.11141 if the employee works for an insurance company. Otherwise these expenses are covered

Labour Cost item	Where to assign the labour cost item
	by D.1212
Basic, upper secondary or tertiary formal education paid by the employer.	Expenditures of the employer for general education of employees, i.e. education not linked to the requirements of the working place, are labour costs to be assigned to "D1224 Other imputed social contributions of the employer". Education linked to the professional work is considered as being vocational training and hence part of "D.2 Vocational training costs paid by the employer"

2.4. Miscellaneous

2.4.1. Grossing-up

The data that countries provide to Eurostat should be grossed-up estimates for the population for each NACE category (division, section and aggregates level), size of enterprise and region.

2.4.2. "Poor quality" estimates

If the Coefficient of Variation (CV) for a variable is very high, it is not recommended to reject the estimated mean and insert '0' (i.e. zero). In that case the 'best estimate' should be included.

A country may have a policy of not publishing a variable if the CV is greater than 30%. In this situation, there is no option but to code this variable as 'NA' (see chapter 3.1 on data coding). However, this is not a desirable practice if, as a result, total labour costs and the major components are (significantly) understated.

These facts should be reported in the required LCS 2008 Quality Report.

2.4.3. Firms with partial operating period

Firms may be operative for less than 12 months because:

(1) They start trading after the beginning of the year (i.e. births);

(2) They cease trading during the year (deaths);

(3) They only work for part of the year (e.g. some hotels, construction firms, etc).

It is recommended for firms that fall into one of these categories to keep the data from these firms and make adjustments to the number of employees (*but <u>not</u> to labour costs, <u>nor</u> to the number of hours worked*).

A second solution, which is not ideal and not really recommended, is to exclude firms in categories 1 and 2 from the LCS. This solution has the advantage of retaining only those firms that are operative for full year (plus seasonal traders, as already described above). However, this may result in the disproportionate exclusion of certain NACE divisions (e.g. retailing,

restaurants) and smaller businesses where the birth and death rates are much higher. To compensate for this, suitable grossing-up procedures would need to be made.

3. PROCESSING OF THE DATA

3.1. Data coding

- The codes to be used for alphanumeric variables (economic activity, region, size class) are given in Annex 4.4. Figures should be given without decimals. No spaces, points or commas should be inserted (for example, 13967 is correct; the following are incorrect: 13 967 or 13.967 or 13,967).

  Missing (or zero) variables should be coded according to the following rules:

  '**NA**' when the variable is not available (even though it definitely exists and is greater than zero).

  '**OPT**' when the variable is optional and is not completed.

  '**0**' for zero values, or for those variables which do not exist in the country concerned.

- The variables concerning number of employees, working time, number of statistical units should be expressed in absolute terms, that is, giving the numbers in full (and not in decimals, or in tens, thousands, millions, etc).

- The variables relating to expenditure should be expressed in the national currency of the country concerned. The units used in each country should be identical for all variables and should be expressed in absolute terms in full numbers (and not in decimals, or in tens, thousands, millions, etc).

3.2. Confidentiality Flag

Confidential flagging shall allow that the confidential data should not be suppressed in the data file sent to Eurostat but should be transmitted with a flag, so that the flagged data can be used for calculations. Flagged data will not be published.

According to the presentation at LAMAS WG meeting in March 2007[6], Member States are asked (for the LCS 2008 and after) to carry out together

[6] "The reason for that proposal is that secondary confidentiality flagging done by Eurostat for LCS2004 was considered by some MS to be too restrictive. A simple solution is to receive complete flagging including possible secondary flags from the MS to be used as such without any further treatment from Eurostat's side.

This proposal would not harm the creation of European aggregates as the data behind the flagged categories would be normally available for aggregation (and validation) purposes." (Doc.: Eurostat/F2/LAMAS/21/07).

with primary confidentiality, also secondary confidentiality flagging of the national tables[7] A, B, C of LCS to be delivered.

The individual records transmitted for Tables A, B, C and D consist of grossed-up data. The risk of confidentiality can arise in Tables A, B, C or D when the number of enterprises or local units in the population is tiny for an individual record relating to a given economic activity, size class or region. Clearly, the risks are greater when the individual record relates to one or two large units. Likewise, the confidentiality risk can be higher for Tables B or C because of the additional breakdown by size class and region, respectively.

Whereas primary confidential flagging seems to represent no major problem, secondary confidential flagging is a slightly more complex issue. Therefore, see the following short example for primary and secondary confidential flagging.

Secondary confidentiality enters into play when a value for an aggregate is asked to be published without disclosing a value of its confidential element(s).

Example:

In the 3 tables below, columns are indicated by Roman figures, rows by Arabic ones.

Column **I.** indicates the NACE Rev. 2 sections B (mining and quarrying), C (manufacturing), D (Electricity, Gas, Steam and Air conditioning supply), E (Water supply; Sewerage, Waste management and Remediation activities). Column **II.** shows i.e. the number of employees.

Let's assume that the cell-value of cell 3II. of table (1) equals 10 and that, as it is considered in our example here to be confidential, it is flagged as "**1**" (= primary confidential flagging).

[7] Only for LCS with reference year 2008 also Table D.

Table (1):

	I.	II.
1	B	200
2	C	80
3	D	**1**
4	E	40
5	B-E	

The secondary confidential flagging will get necessary when publishing the B-E aggregate's cell-value 330 in table (2), this, because the cell-value for section D can be disclosed now by subtraction (330-200-80-40=10).

Table (2):

	I.	II.
1	B	200
2	C	80
3	D	**1**
4	E	40
5	B-E	330

To avoid this disclosure, an additional flag has to be introduced in the table. The additional flag may underlay a certain *disclosure rule*. This rule is in this example: flag a further cell, let's say, *with the lowest cell-value* of column II." (here: minimum value of column II. = 40).

Applying this rule, the final table (3), with primary (cell: 3II.) and secondary (cell: 4II.) confidential flagging, will look like this:

Table (3):

	I.	II.
1	B	200
2	C	80
3	D	**1**
4	E	**2**
5	B-E	330

The example above could be from any of the Table A results of LCS 2008. Based on the rule of the smallest un-flagged category (section, division), measured by the number of units, the whole row (=all the variables) have to be flagged confidential, and is therefore not published in New Cronos nor in any paper publication.

The confidentiality flagging becomes more complex though when treating tables B and C (and D), given their further breakdowns and their connection to table A and its flagging. Nevertheless, the principle stays the same.

Codes to be used for confidential flagging:

In order to separately distinguish 'confidential' records, three codes are to be used in Tables A, B, C and D:

'1' "primary confidential flag" - if the data for an individual record is confidential. This is the case when there is a low number of a "big" unit in the record;

'2' "secondary confidential flag" - if the data is not confidential according to the criteria of primary confidential flagging but, if the individual record needs to be suppressed to avoid identification of case "1" by subtraction;

' ' when the data is not confidential, insert a space **' '** (not a zero, nor a dash **'-'**).

3.3. Technical format and transmission of the data.

3.3.1. Requirements

Countries are requested to use the technical format as stipulated in this chapter.

There are four files to provide corresponding to Tables A, B, C and D:

– – **Table A** – National data: one record for each economic activity at the aggregates, section and division levels of NACE Rev. 2. Data refer to enterprises with *10 or more employees*.

– – **Table B** – National data by size class of the enterprise: one record for each economic activity at the section and division levels of NACE Rev. 2, for each of the size classes. Data referring to small enterprises, if available, shall be included.

– – **Table C** - Regional data: one record for each economic activity at the section and division levels of NACE Rev. 2, for each of the regions at the NUTS 1 level. Table C is not required for those countries where NUTS 1 corresponds to the national level. Data refer to enterprises with *10 or more employees*.

– – **Table D** – National data: one record for each economic activity at the section levels and the aggregates level of NACE Rev. 1.1. Data refer to enterprises with *10 or more employees*.

The first record in each file shall contain the column names as set out in section 3.3.2.

The following overview shows which variables (marked by an "X") should be provided for each of the TABLES (A, B, C and D).

Variables		A	D	B	C
A. Number of employees					
A.1	Total number of employees	X	X	X	X
A.11	Full-time employees (excluding apprentices)	X	X	X	X
A.12	Part-time employees (excluding apprentices)	X	X	X	X
A.121	Part-time employees converted into full-time units (excluding apprentices)	X	X	X	X
A.13	Apprentices	X	X	X	X
A.131	Apprentices converted into full-time units	X	X	X	X
B. Hours actually worked					
B.1	Total hours actually worked	X	X	X	X
B.11	Hours actually worked by full-time employees (excluding apprentices)	X	X	X	X
B.12	Hours actually worked by part-time employees (excluding apprentices)	X	X	X	X
B.13	Hours actually worked by apprentices	X	X	X	X
C. Paid hours					
C.1	Total hours paid	X	X		
C.11	Paid hours for full-time employees (excluding apprentices)	X	X		
C.12	Paid hours for part-time employees (excluding apprentices)	X	X		
C.13	Paid hours for apprentices	X	X		
D. Labour costs					
D.1	Compensation of employees	X	X	X	X
D.11	Wages and salaries	X	X	X	X
D.111	Wages and salaries (excluding apprentices)	X	X	X	X
D.1111	Direct remuneration, bonuses and allowances	X	X	X	X
D.11111	Direct remuneration, bonuses and allowances paid in each pay period	X	X		
D.11112	Direct remuneration, bonuses and allowances not paid in each pay period	X	X		
D.1112	Payments to employees' savings schemes	X	X	X	X
D.1113	Payments for days not worked	X	X	X	X
D.1114	Wages and salaries in kind	X	X	X	X
D.11141	Company products (optional)	X	X		
D.11142	Staff housing (optional)	X	X		
D.11143	Company cars (optional)	X	X		
D.11144	Stock options and share purchase schemes (optional)	X	X		
D.11145	Other (optional)	X	X		
D.112	Wages and salaries of apprentices	X	X	X	X
D.12	Employers' social contributions	X	X	X	X
D.121	Employers' actual social contributions (excluding apprentices)	X	X	X	X
D.1211	Statutory social-security contributions	X	X		
D.1212	Collectively agreed, contractual and voluntary social-security contributions	X	X		
D.122	Employers' imputed social contributions (excluding apprentices)	X	X	X	X
D.1221	Guaranteed remuneration in the event of sickness (optional)	X	X		
D.1222	Employers' imputed social contributions for pensions and health care (optional)	X	X		
D.1223	Payments to employees leaving the enterprise (optional)	X	X		
D.1224	Other imputed social contributions of the employer (optional)	X	X		
D.123	Employers' social contributions for apprentices	X	X	X	X
D.2	Vocational training costs	X	X	X	X

Variables		A	D	B	C
D.3	Other expenditure paid by the employer	X	X	X	X
D.4	Taxes	X	X	X	X
D.5	Subsidies received by the employer	X	X	X	X
E. Information on units					
E.1	Local units, universe	X	X	X	X
E.2	Local units, sample	X	X	X	X

3.3.2. Structure of a record

The records are sorted by an *identification sequence* containing the following items:

- the year of the survey,
- the type of table, (A, B,C (for NACE Rev. 2 codes) and D (for NACE Rev.1.1 codes));
- the country and region code,
- the economic activity code;
- the size class.

No record should be included if the economic activity does not exist and is therefore missing.

The records should contain a field per variable, including optional variables (if available). The file format should be "csv" and the separator should be ";" (semicolon). All records should strictly follow the numerical order of the variables. To separate the variables, tabs or semicolons should be used. All codes from the '*identification*' section should be left aligned. All values from the '*variables*' section should be right aligned.

Column name	Data length for fixed length	Data label
Identification of the record (left aligned)		
YEAR	4	Identification of the reference period (2004)
TABLE	1	Table Identification (A, B, C and D)
COUNTRY	5	Country or region
NACE	4	Economic Activity
SIZECLASS	8	Size of the enterprise
FLAG	1	Confidentiality Flag
Variables (right aligned)		
A1	18	Total number of employees
A11	18	Full-time employees (excluding apprentices)
A12	18	Part-time employees (excluding apprentices)
A121	18	Part-time employees converted into full-time units (excluding apprentices)
A13	18	Apprentices
A131	18	Apprentices converted into full-time units
B1	18	Total hours actually worked
B11	18	Hours actually worked by full-time employees (excluding apprentices)
B12	18	Hours actually worked by part-time employees (excluding apprentices)
B13	18	Hours actually worked by apprentices
C1	18	Total hours paid
C11	18	Paid hours for full-time employees (excluding apprentices)
C12	18	Paid hours for part-time employees (excluding apprentices)
C13	18	Paid hours for apprentices
D1	18	Compensation of employees
D11	18	Wages and salaries
D111	18	Wages and salaries (excluding apprentices)
D1111	18	Direct remuneration, bonuses and allowances
D11111	18	Direct remuneration, bonuses and allowances paid in each pay period
D11112	18	Direct remuneration, bonuses and allowances not paid in each pay period
D1112	18	Payments to employees' savings schemes
D1113	18	Payments for days not worked
D1114	18	Wages and salaries in kind
D11141	18	Company products (optional)
D11142	18	Staff housing (optional)
D11143	18	Company cars (optional)
D11144	18	Stock options and share purchase schemes (optional)
D11145	18	Other (optional)
D112	18	Wages and salaries of apprentices
D12	18	Employers' social contributions
D121	18	Employers' actual social contributions (excluding apprentices)
D1211	18	Statutory social-security contributions
D1212	18	Collectively agreed, contractual and voluntary social-security contributions
D122	18	Employers' imputed social contributions (excluding apprentices)
D1221	18	Guaranteed remuneration in the event of sickness (optional)
D1222	18	Employers' imputed social contributions for pensions and health care (optional)
D1223	18	Payments to employees leaving the enterprise (optional)
D1224	18	Other imputed social contributions of the employer (optional)
D123	18	Employers' social contributions for apprentices
D2	18	Vocational training costs
D3	18	Other expenditure paid by the employer
D4	18	Taxes
D5	18	Subsidies received by the employer
E1	18	Local units, universe
E2	18	Local units, sample

3.3.3. Data transmission via eDAMIS

According to the Single Entry Point concept to allow close monitoring of data flows and to protect confidential data, LCS 2008 results shall be transmitted via eDAMIS.

The transmission shall take place within 18 months after the reference year.

Files shall correspond to the format described sub point 3.2.2. The four files (TABLES A, B, C and D - see chapter 3.3.1) shall be transmitted to Eurostat by using the following data identification codes:

- LACOST_A_A4 (for table A);
- LACOST_B_A4 (for table B);
- LACOST_C_A4 (for table C);
- LACOST_D_A4 (for table D).

3.4. Data validation

Eurostat will check the data coding and do some arithmetic controls as explained below.

3.4.1. Checks on relationships between variables

For all equations a difference of 10 units is accepted.

TABLE A and TABLE D

A1	=	A11+A12+A13
B1	=	B11+B12+B13
C1	=	C11+C12+C13
D1	=	D11+D12
D11	=	D111+D112
D111	=	D1111+D1112+D1113+D1114
D1111	=	D11111+D11112
D1114	=	D11141+D11142+D11143+D11144+D11145
D12	=	D121+D122+D123
D121	=	D1211+D1212
D122	=	D1221+D1222+D1223+D1224

TABLES B, C

A1	=	A11+A12+A13
B1	=	B11+B12+B13
D1	=	D11+D12
D11	=	D111+D112
D111	=	D1111+D1112+D1113+D1114
D12	=	D121+D122+D123

3.4.2. NACE Rev. 2 and NACE Rev.1.1 consistency checks

For all equations a difference of 10 units is accepted.

TABLE **A, B** and **C** for **NACE Rev. 2**

XB	=	X05+X06+X07+X08+X09
XC	=	X10+X11+X12+X13+X14+X15+X16+X17+X18+X19+X20+X21+X22+X23+X24+X25+X26+X27+X28+X29+X30+X31+X32+X33
XD	=	X35
XE	=	X36+X37+X38+X39
XF	=	X41+X42+X43
XG	=	X45+X46+X47
XH	=	X49+X50+X51+X52+X53
XI	=	X55+X56
XJ	=	X58+X59+X60+X61+X62+X63
XK	=	X64+X65+X66
XL	=	X68
XM	=	X69+X70+X71+X72+X73+X74+X75
XN	=	X77+X78+X79+X80+X81+X82
XO	=	X84
XP	=	X85
XQ	=	X86+X87+X88
XR	=	X90+X91+X92+X93
XS	=	X94+X95+X96

XB_S	=	XB+XC+XD+XE+XF+XG+XH+XI+XJ+XK+XL+XM+XN+XP+XQ+XR+XS
XBSO	=	XB+XC+XD+XE+XF+XG+XH+XI+XJ+XK+XL+XM+XN+XO+XP+XQ+XR+XS
XB_N	=	XB+XC+XD+XE+XF+XG+XH+XI+XJ+XK+XL+XM+XN
XB_F	=	XB+XC+XD+XE+XF
XB_E	=	XB+XC+XD+XE
XG_S	=	XG+XH+XI+XJ+XK+XL+XM+XN+XP+XQ+XR+XS
XGSO	=	XG+XH+XI+XJ+XK+XL+XM+XN+XO+XP+XQ+XR+XS
XG_N	=	XG+XH+XI+XJ+XK+XL+XM+XN

XG_J = XG+XH+XI+XJ

XK_N = XK+XL+XM+XN

XO_S = XO+XP+XQ+XR+XS

XP_S = XP+XQ+XR+XS

TABLE **D** for **NACE Rev.1.1**

RC_O = RC+RD+RE+RF+RG+RH+RI+RJ+RK+RM+RN+RO

RCOL = RC+RD+RE+RF+RG+RH+RI+RJ+RK+RL+RM+RN+RO

RC_K = RC+RD+RE+RF+RG+RH+RI+RJ+RK

RC_F = RC+RD+RE+RF

RC_E = RC+RD+RE

RG_O = RG+RH+RI+RJ+RK+RM+RN+RO

RGOL = RG+RH+RI+RJ+RK+RL+RM+RN+RO

RG_K = RG+RH+RI+RJ+RK

RG_I = RG+RH+RI

RJ_K = RJ+RK

RL_O = RL+RM+RN+RO

RM_O = RM+RN+RO

3.4.3. Cross checks between tables

TABLE A-B:

Check whether the data broken down by size of enterprise (in TABLE B) adds up to the national figures (in TABLE A) for variables A1, B1, D1 and E1.

TABLE A-C

Check whether the regional data (in TABLE C) adds up to the national figures (in Table A) for variables A1, B1, D1, and E1.

TABLE D

It is obvious that for the requested isolated TABLE D (breakdown by NACE Rev. 1.1) no cross checks with other tables are to be carried out.

Validation reports and control reports

Eurostat will send a validation report to the countries if any of the above mentioned checks are not fulfilled.

After completing the data validation Eurostat will send a control report to the countries with main figures from the national and regional data.

3.5. Eurostat calculations

3.5.1. Calculated variables for tables A, B, C and D

Variable name	Formula	Label
EMPL_TOT	A11+A12	Total number of employees (without apprentices)
EMPL_FTU	A11+A121	Total number of employees in FTU
HW_TOT	B11+B12	Total number of hours worked (without apprentices)
HW_FT	B11/A11	Average hours actually worked by FT employees per year
HW_PT	B12/A12	Average hours actually worked by PT employees per year
HW_FTU	HW_TOT / EMPL_FTU	Average hours actually worked in FTU per year
HW_APP	B13/A13	Average hours actually worked by apprentices per year
HW_APP_FTU	B13/A131	Average hours actually worked by apprentices in FTU per year
COST1_TOT	D1+D2+D3+D4-D5	Total cost with apprentices
COST2_TOT	D111+D121+D122+D2+D3+D4-D5	Total cost without apprentices
COST_YEAR	COST2_TOT / EMPL_FTU	Annual cost per employee in FTU without apprentices
COST_MTH	COST_YEAR / 12	Monthly cost without apprentices
COST_HOUR	COST2_TOT / HW_TOT	Hourly cost without apprentices
DIRC_YEAR	D111 / EMPL_FTU	Annual direct cost without apprentices
DIRC_MTH	DIRC_YEAR / 12	Monthly direct cost without apprentices
DIRC_HOUR	D111 / HW_TOT	Hourly direct cost without apprentices
WAG_YEAR	D1111 / EMPL_FTU	Annual direct remuneration and bonuses without apprentices
WAG_MTH	WAG_YEAR / 12	Monthly direct remuneration and bonuses without apprentices
WAG_HOUR	D1111 / HW_TOT	Hourly direct remuneration and bonuses without apprentices
COSTA_TOT	D112 + D123	Cost for apprentices

Variable name	Formula	Label
COSTA_YEAR	COSTA_TOT / A131	Annual cost for apprentices
COSTA_MTH	COSTA_YEAR / 12	Monthly cost for apprentices
COSTA_HOUR	COSTA_TOT / B13	Hourly cost for apprentices
WAGA_YEAR	D112 / A131	Annual remuneration for apprentices
WAGA_MTH	WAGA_YEAR / 12	Monthly remuneration for apprentices
WAGA_HOUR	D112 / B13	Hourly remuneration for apprentices
STR_D1	D1 / COST1_TOT * 100	Compensation of employees
STR_D11	D11 / COST1_TOT * 100	Wages and salaries
STR_D111	D111 / COST1_TOT * 100	Wages and salaries (excluding apprentices)
STR_D1111	D1111 / COST1_TOT * 100	Direct remuneration, bonuses and allowances
STR_D1112	D1112 / COST1_TOT * 100	Payments to employees savings schemes
STR_D1113	D1113 / COST1_TOT * 100	Payments for days not worked
STR_D1114	D1114 / COST1_TOT * 100	Wages and salaries in kind
STR_D112	D112 / COST1_TOT * 100	Wages and salaries of apprentices
STR_D12	D12 / COST1_TOT * 100	Employers' social contributions (total)
STR_D121	D121 / COST1_TOT * 100	Employers' actual social contributions (excluding apprentices)
STR_D122	D122 / COST1_TOT * 100	Employers' imputed social contributions (excluding apprentices)
STR_D123	D123 / COST1_TOT * 100	Employers' social contributions for apprentices
STR_D2	D2 / COST1_TOT * 100	Vocational training costs
STR_D3	D3 / COST1_TOT * 100	Other expenditure
STR_D4	D4 / COST1_TOT * 100	Taxes
STR_D5	D5 / COST1_TOT * 100	Subsidies received by the employer

3.5.2. Calculated variables for tables A and D only

Variable name	Formula	Label
HP_TOT	C11+C12	Total number of hours paid (without apprentices)
HP_FT	C11/A11	Average paid hours for FT employees per year
HP_PT	C12/A12	Average paid hours for PT employees per year
HP_FTU	HP_TOT / EMPL_FTU	Average paid hours for FTU per year
HP_APP	C13/A13	Average paid hours for apprentices per year
HP_APP_FTU	C13/A131	Average paid hours for apprentices in FTU per year
HP_FTU_DIV_HW_FTU	HP_FTU/HW_FTU	Ratio hours paid vs. hours worked
HP_FTU_HW_FTU	HP_FTU-HW_FTU	Hours actually paid but not worked
STR_D11111	D11111 / COST1_TOT * 100	Direct remuneration, bonuses and allowances paid in each pay period
STR_D11112	D11112 / COST1_TOT * 100	Direct remuneration, bonuses and allowances not paid in each pay period
STR_D11141	D11141 / COST1_TOT * 100	Company products (optional)
STR_D11142	D11142 / COST1_TOT * 100	Staff housing (optional)
STR_D11143	D11143 / COST1_TOT * 100	Company cars (optional)
STR_D11144	D11144 / COST1_TOT * 100	Stock options and share purchase schemes (optional)
STR_D11145	D11145 / COST1_TOT * 100	Other (optional)
STR_D1211	D1211 / COST1_TOT * 100	Statutory social security contributions
STR_D1212	D1212 / COST1_TOT * 100	Collectively agreed, contractual and voluntary social security contributions
STR_D1221	D1221 / COST1_TOT * 100	Guaranteed remuneration in the event of sickness (optional)
STR_D1222	D1222 / COST1_TOT * 100	Employers' imputed social contributions for pensions and health care (optional)
STR_D1223	D1223 / COST1_TOT * 100	Payments to employees leaving the enterprise (optional)
STR_D1224	D1224 / COST1_TOT * 100	Other imputed social contributions of the employer (optional)

4. ANNEXES

4.1. Commission Regulation (EC) No 1737/2005 of 21 October 2005 amending Regulation (EC) No 1726/1999 as regards the definition and transmission of information on labour costs (Text with EEA relevance)

4.2. Commission Regulation (EC) No 698/2006 of 5 May 2006 implementing Council Regulation (EC) No 530/1999 as regards quality evaluation of structural statistics on labour costs and earnings

4.3. Commission Regulation (EC) No 973/2007 of 20 August 2007 amending certain EC Regulations on specific statistical domains implementing the statistical classification of economic activities NACE Revision 2

4.4. List of codes to be used for the variables

Annex 4.1

Commission Regulation (EC) No 1737/2005 of 21 October 2005 amending Regulation (EC) No 1726/1999 as regards the definition and transmission of information on labour costs (Text with EEA relevance)

See link: http://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?

Annex 4.2

Commission Regulation (EC) No 698/2006 of 5 May 2006 implementing Council Regulation (EC) No 530/1999 as regards quality evaluation of structural statistics on labour costs and earnings

See link: http://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?

Annex 4.3

Commission Regulation (EC) No 973/2007 of 20 August 2007 amending certain EC Regulations on specific statistical domains implementing the statistical classification of economic activities NACE Revision 2

See link: http://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?

Annex 4.4

Labour Cost Survey 2008: List of codes to be used for the variables

1. COUNTRY OR REGIONAL CODES FOR THE LOCAL UNIT

Only use the NUTS codes given here. For those Member States where the NUTS 1 level corresponds to the national level, please use the country code.

Code	Country	Level 1
AT	**ÖSTERREICH**	
AT1		OSTÖSTERREICH
AT2		SÜDÖSTERREICH
AT3		WESTÖSTERREICH
BE	**BELGIQUE-BELGIË**	
BE1		RÉGION DE BRUXELLES-CAPITALE / BRUSSELS HOOFDSTEDELIJK GEWEST
BE2		VLAAMS GEWEST
BE3		RÉGION WALLONNE
BG	**BULGARIA**	
BG3		SEVERNA I IZTOCHNA BULGARIA
BG4		YUGOZAPADNA I YUZHNA TSENTRALNA BULGARIA
CY	**KYPROS / KIBRIS**	
CZ	**CESKA REPUBLIKA**	
DE	**DEUTSCHLAND**	
DE1		BADEN-WÜRTTEMBERG
DE2		BAYERN
DE3		BERLIN
DE4		BRANDENBURG
DE5		BREMEN
DE6		HAMBURG
DE7		HESSEN
DE8		MECKLENBURG-VORPOMMERN
DE9		NIEDERSACHSEN
DEA		NORDRHEIN-WESTFALEN
DEB		RHEINLAND-PFALZ
DEC		SAARLAND
DED		SACHSEN
DEE		SACHSEN-ANHALT
DEF		SCHLESWIG-HOLSTEIN
DEG		THÜRINGEN
DK	**DANMARK**	
EE	**EESTI**	
ES	**ESPAÑA**	
ES1		NOROESTE
ES2		NORESTE
ES3		COMUNIDAD DE MADRID

ES4		CENTRO (E)
ES5		ESTE
ES6		SUR
ES7		CANARIAS
FI	**SUOMI / FINLAND**	
FI1		MANNER-SUOMI
FI2		ÅLAND
FR	**FRANCE**	
FR1		ÎLE DE FRANCE
FR2		BASSIN PARISIEN
FR3		NORD - PAS-DE-CALAIS
FR4		EST
FR5		OUEST
FR6		SUD-OUEST
FR7		CENTRE-EST
FR8		MÉDITERRANÉE
FR9		DÉPARTEMENTS D'OUTRE-MER
GR	**ELLADA**	
GR1		VOREIA ELLADA
GR2		KENTRIKI ELLADA
GR3		ATTIKI
GR4		NISIA AIGAIOU, KRITI
HU	**MAGYARORSZAG**	
HU1		KOZEP-MAGYARORSZAG
HU2		DUNANTUL
HU3		ALFOLD ES ESZAK
IE	**IRELAND**	
IT	**ITALIA**	
ITC		NORD-OVEST
ITD		NORD-EST
ITE		CENTRO (I)
ITF		SUD
ITG		ISOLE
LT	**LIETUVA**	
LU	**LUXEMBOURG (GRAND-DUCHÉ)**	
LV	**LATVIJA**	
MT	**MALTA**	
NL	**NEDERLAND**	
NL1		NOORD-NEDERLAND
NL2		OOST-NEDERLAND
NL3		WEST-NEDERLAND
NL4		ZUID-NEDERLAND
PL	**POLSKA**	
PL1		REGION CENTRALNY
PL2		REGION POLUDNIOWY
PL3		REGION WSCHODNI
PL4		REGION POLNOCNO-ZACHODNI
PL5		REGION POLUDNIOWO-ZACHODNI
PL6		REGION POLNOCNY
PT	**PORTUGAL**[8]	
PT1		CONTINENTE
PT11		Norte
PT15		Algarve
PT16		Centro (P)

[8] As for LCS2004: for PT NUTS level 1 and 2.

PT17		Lisboa
PT18		Alentejo
PT2		Região Autónoma dos AÇORES
PT3		Região Autónoma da MADEIRA
PT30		Região Autónoma da Madeira
RO	**ROMANIA**	
RO1		Macroregiunea unu
RO2		Macroregiunea doi
RO3		Macroregiunea trei
RO4		Macroregiunea patru
SE	**SVERIGE**	
SE1		Östra Sverige
SE2		Södra Sverige
SE3		Norra Sverige
SI	**SLOVENIJA**	
SK	**SLOVENSKA REPUBLIKA**	
UK	**UNITED KINGDOM**	
UKC		NORTH EAST (ENGLAND)
UKD		NORTH WEST (ENGLAND)
UKE		YORKSHIRE AND THE HUMBER
UKF		EAST MIDLANDS (ENGLAND)
UKG		WEST MIDLANDS (ENGLAND)
UKH		EAST OF ENGLAND
UKI		LONDON
UKJ		SOUTH EAST (ENGLAND)
UKK		SOUTH WEST (ENGLAND)
UKL		WALES
UKM		SCOTLAND
UKN		NORTHERN IRELAND
HR	**HRVATSKA**	
MK	**PORANESNATA JUGOSLOVENSKA REPUBLIKA MAKEDONIJA**	
TR	**TURKIYE**	
TR1		ISTANBUL
TR2		BATI MARMARA
TR3		EGE
TR4		DOGU MARMARA
TR5		BATI ANADOLU
TR6		AKDENIZ
TR7		ORTA ANADOLU
TR8		BATI KARADENIZ
TR9		DOGU KARADENIZ
TRA		KUZEYDOGU ANADOLU
TRB		ORTADOGU ANADOLU
TRC		GUNEYDOGU ANADOLU
CH	**SCHWEIZ/SUISSE/SVIZZERA**	
IS	**ÍSLAND**	
LI	**LIECHTENSTEIN**	
NO	**NORGE**	

2. CODES FOR ECONOMIC ACTIVITIES (NACE REV. 2 AND NACE REV. 1.1)

2.1 NACE REV. 2 – *Codes to be used for tables A, B and C*

Only use the 2-digit NACE Rev. 2 codes given here (i.e. use X05, X06, etc.) for tables A, B and C.

1-digit and 3-digit NACE Rev. 2 codes plus those out of scope (i.e. outside sections B-S) will not be accepted.

Title	Code
Section B Mining and quarrying	**XB**
05 Mining of coal and lignite	X05
06 Extraction of crude petroleum and natural gas	X06
07 Mining of metal ores	X07
08 Other mining and quarrying	X08
09 Mining support service activities	X09
Section C Manufacturing	**XC**
10 Manufacture of food products	X10
11 Manufacture of beverages	X11
12 Manufacture of tobacco products	X12
13 Manufacture of textiles	X13
14 Manufacture of wearing apparel	X14
15 Manufacture of leather and related products	X15
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	X16
17 Manufacture of paper and paper products	X17
18 Printing and reproduction of recorded media	X18
19 Manufacture of coke and refined petroleum products	X19
20 Manufacture of chemicals and chemical products	X20
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	X21
22 Manufacture of rubber and plastic products	X22
23 Manufacture of other non-metallic mineral products	X23
24 Manufacture of basic metals	X24
25 Manufacture of fabricated metal products, except machinery and equipment	X25
26 Manufacture of computer, electronic and optical products	X26
27 Manufacture of electrical equipment	X27
28 Manufacture of machinery and equipment n.e.c.	X28
29 Manufacture of motor vehicles, trailers and semi-trailers	X29
30 Manufacture of other transport equipment	X30
31 Manufacture of furniture	X31
32 Other manufacturing	X32
33 Repair and installation of machinery and equipment	X33
Section D Electricity, gas, steam and air conditioning supply	**XD**
35 Electricity, gas, steam and air conditioning supply	X35
Section E Water supply; sewerage, waste management and remediation activities	**XE**
36 Water collection, treatment and supply	X36
37 Sewerage	X37

Title	Code
38 Waste collection, treatment and disposal activities; materials recovery	X38
39 Remediation activities and other waste management services	X39
Section F Construction	**XF**
41 Construction of buildings	X41
42 Civil engineering	X42
43 Specialised construction activities	X43
Section G Wholesale and retail trade; repair of motor vehicles and motorcycles	**XG**
45 Wholesale and retail trade and repair of motor vehicles and motorcycles	X45
46 Wholesale trade, except of motor vehicles and motorcycles	X46
47 Retail trade, except of motor vehicles and motorcycles	X47
Section H Transportation and storage	**XH**
49 Land transport and transport via pipelines	X49
50 Water transport	X50
51 Air transport	X51
52 Warehousing and support activities for transportation	X52
53 Postal and courier activities	X53
Section I Accommodation and food service activities	**XI**
55 Accommodation	X55
56 Food and beverage service activities	X56
Section J Information and communication	**XJ**
58 Publishing activities	X58
59 Motion picture, video and television programme production, sound recording and music publishing activities	X59
60 Programming and broadcasting activities	X60
61 Telecommunications	X61
62 Computer programming, consultancy and related activities	X62
63 Information service activities	X63
Section K Financial and insurance activities	**XK**
64 Financial service activities, except insurance and pension funding	X64
65 Insurance, reinsurance and pension funding, except compulsory social security	X65
66 Activities auxiliary to financial services and insurance activities	X66
Section L Real estate activities	**XL**
68 Real estate activities	X68
Section M Professional, scientific and technical activities	**XM**
69 Legal and accounting activities	X69
70 Activities of head offices; management consultancy activities	X70
71 Architectural and engineering activities; technical testing and analysis	X71
72 Scientific research and development	X72
73 Advertising and market research	X73
74 Other professional, scientific and technical activities	X74
75 Veterinary activities	X75
Section N Administrative and support service activities	**XN**
77 Rental and leasing activities	X77
78 Employment activities	X78
79 Travel agency, tour operator and other reservation service and related activities	X79
80 Security and investigation activities	X80
81 Services to buildings and landscape activities	X81
82 Office administrative, office support and other business support activities	X82
Section O Public administration and defence; compulsory social security	**XO**
84 Office administrative, office support and other business support activities	X84
Section P Education	**XP**
85 Education	X85

Title	Code
Section Q Human health and social work activities	**XQ**
86 Human health activities	X86
87 Residential care activities	X87
88 Social work activities without accommodation	X88
Section R Arts, entertainment and recreation	**XR**
90 Creative, arts and entertainment activities	X90
91 Libraries, archives, museums and other cultural activities	X91
92 Gambling and betting activities	X92
93 Sports activities and amusement and recreation activities	X93
Section S Other service activities	**XS**
94 Activities of membership organisations	X94
95 Repair of computers and personal and household goods	X95
96 Other personal service activities	X96
NACE Rev. 2 Aggregates	
Industry, construction and services B-S (**not including** section O)	**XB_S**
Industry, construction and services B-S (**including** section O)	**XBSO**
Business economy B-N	**XB_N**
Industry and construction B-F	**XB_F**
Industry (except construction) B-E	**XB_E**
Services (except public administration, defense, compulsory social security, activities of households as employers and extra-territorial organizations and bodies) G-S **(not including** section O)	**XG_S**
Services G-S (**including** section O)	**XGSO**
Services of the business economy G-N	**XG_N**
Wholesale and retail trade, transport, accommodation and food service activities; Information and communication G-J	**XG_J**
Financial and insurance activities; Real estate activities; Professional, scientific and technical activities; Administrative and support service activities K-N	**XK_N**
Public administration, defence, education, human health, social work activities, arts, entertainment, recreation and other service activities O-S	**XO_S**
Public administration and defence; compulsory social security; Education; Human health and social work activities; Arts, entertainment and recreation; Other service activities P-S	**XP_S**

2.2 NACE REV.1.1 – ***Codes to be used for table D***

According to the transitional measures for the implementation of NACE Rev. 2, it is stated in Regulation 973/2007 that table A of LCS 2008 should also be transmitted by using NACE Rev. 1.1, but only at NACE Rev.1.1 section level.

In order not to confuse the content of table A, once broken down by NACE Rev. 2 and once broken down by NACE Rev. 1.1, table A by NACE Rev. 1.1 should, for technical transmission reasons, be named and coded as table D.

Only use the 1-digit NACE Rev.1.1 codes given below (i.e. use RC, RD, etc.).

2-digit and 3-digit NACE Rev. 1.1 codes plus those out of scope will not be accepted.

Title	**Code**
Section C Mining and quarrying	RC
Section D Manufacturing	RD
Section E Electricity, gas and water supply	RE
Section F Construction	RF
Section G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods;	RG
Section H Hotels and restaurants	RH
Section I Transport, storage and communication	RI
Section J Financial intermediation	RJ
Section K Real estate, renting and business activities	RK
Section L Public administration and defence; compulsory social security	RL
Section M Education	RM
Section N Health and social work	RN
Section O Other community, social and personal service activities	RO
NACE Rev.1 Aggregates	
Industry and services C-O (**not including** section L)	**RC_O**
Industry and services C-O (**including** section L)	**RCOL**
Industry and private services C-K	**RC_K**
Industry including construction C-F	**RC_F**
Industry not including construction C-E	**RC_E**
Wholesale and retail trade, Horeca, transports and communications, G-I	**RG_I**
Financial, real estate, renting and business activities, J-K	**RJ_K**
Services G-O (**not including** section L)	**RG_O**
Services G-O (**including** section L)	**RGOL**
Private Services G-K	**RG_K**
Public services L-O (**including** section L)	**RL_O**
Public services M-O (**not including** section L)	**RM_O**

3. CODES FOR THE SIZE OF THE ENTERPRISE

Codes for es: use <u>only</u> for Table A, D and Table C

CODE	SIZE OF ENTERPRISE
E10	Enterprises with 10 or more employees

Codes for size classes: use <u>only</u> for Table B

CODES	SIZE OF ENTERPRISE
E1_9	Between 1 and 9 employees
E10_49	Between 10 and 49 employees
E50_249	Between 50 and 249 employees
E250_499	Between 250 and 499 employees
E500_999	Between 500 and 999 employees
E1000	1 000 or more employees