

The **compensation** of [employees](#) consists of all remuneration, in cash and in kind, which employees receive from their employers in return for work done during the relevant accounting period.

The payments cover:

- gross (pre-tax) wages and salaries;
- employers' actual social contributions;
- imputed social contributions (those directly supplied by the employers to their employees without involving a social security fund, an insurance enterprise or an autonomous pension fund).

## Related concepts

- [Employee](#)
- [Labour cost](#)

## Statistical data

- [Labour cost structural statistics - levels](#)