

Glossary: Personnel costs - SBS

Statistics Explained

In some publications, the term ' **personnel costs** ' is used instead of [employee benefits expense](#) and the term ' **average personnel costs** ' substitutes [average employee benefits expense](#) .

Within the context of [structural business statistics](#) (SBS), **employee benefits expense** (or **personnel costs**) contain all expenses arising in relation with employee benefits, recognised by the statistical unit during the reference period.

Employee benefits are all forms of consideration given by the statistical unit in exchange for service rendered by employees or for the termination of employment.

Employee benefits expense is made up of wages, salaries and employers' social security costs. They include taxes and employees' social security contributions retained by the employer, as well as the employer's compulsory and voluntary [social contributions](#) .

Related concepts

- [Employee benefits expense](#)
- [Average employee benefits expense](#)
- [Employee - SBS](#)

Statistical data

- [Structural business statistics overview](#)