

Glossary:Labour cost survey (LCS)

Statistics Explained

The **Labour cost survey** , abbreviated as **LCS** , is a survey conducted every four years in the Member States of the [European Union \(EU\)](#) measuring the level and structure of [labour costs](#) , or total expenditure borne by employers for the purpose of employing staff.

"The survey cover enterprises 10 employees or more, operating in all economic activities defined in sections B to S (excluding O) of NACE Rev. 2. Data become available approximately two years after the end of the reference period."

In the Labour cost survey, detailed information is collected to calculate the various components of labour costs. Besides wage components (e.g. direct remuneration, bonuses and allowances, payments to [employees](#) ' saving schemes, payments for days not worked, as well as wages and salaries in kind), these include [social security contributions](#) paid by the employer (statutory, under collective agreements, contractual or voluntary), together with employers' ['imputed' social contributions](#) (e.g. guaranteed remuneration in the event of sickness or payments to employees leaving the business). Costs of [vocational training](#) and taxes and subsidies relating to the employment of staff are also recorded.

At the same time, the survey also asks about the number of [full-time](#) jobs and the number of hours worked and paid.

Further information

- [Regulation \(EC\) No 530/1999](#) of 9 March 1999 concerning structural statistics on earnings and on labour costs (legal text)
- [Regulation \(EC\) No 1737/2005](#) of 21 October 2005 amending Regulation 1726/1999 as regards the definition and transmission of information on labour costs (legal text)
- [Regulation \(EC\) No 698/2006](#) of 5 May 2006 implementing Regulation 530/1999 as regards quality evaluation of structural statistics on labour costs and earnings (legal text)
- [Standards and guidelines by the International Labour Organization \(ILO\)](#)

Related concepts

- [Employee - LFS](#)
- [Structure of earnings survey \(SES\)](#)