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Salient Points **News** Data Methodology

Labour Cost Survey: 2020

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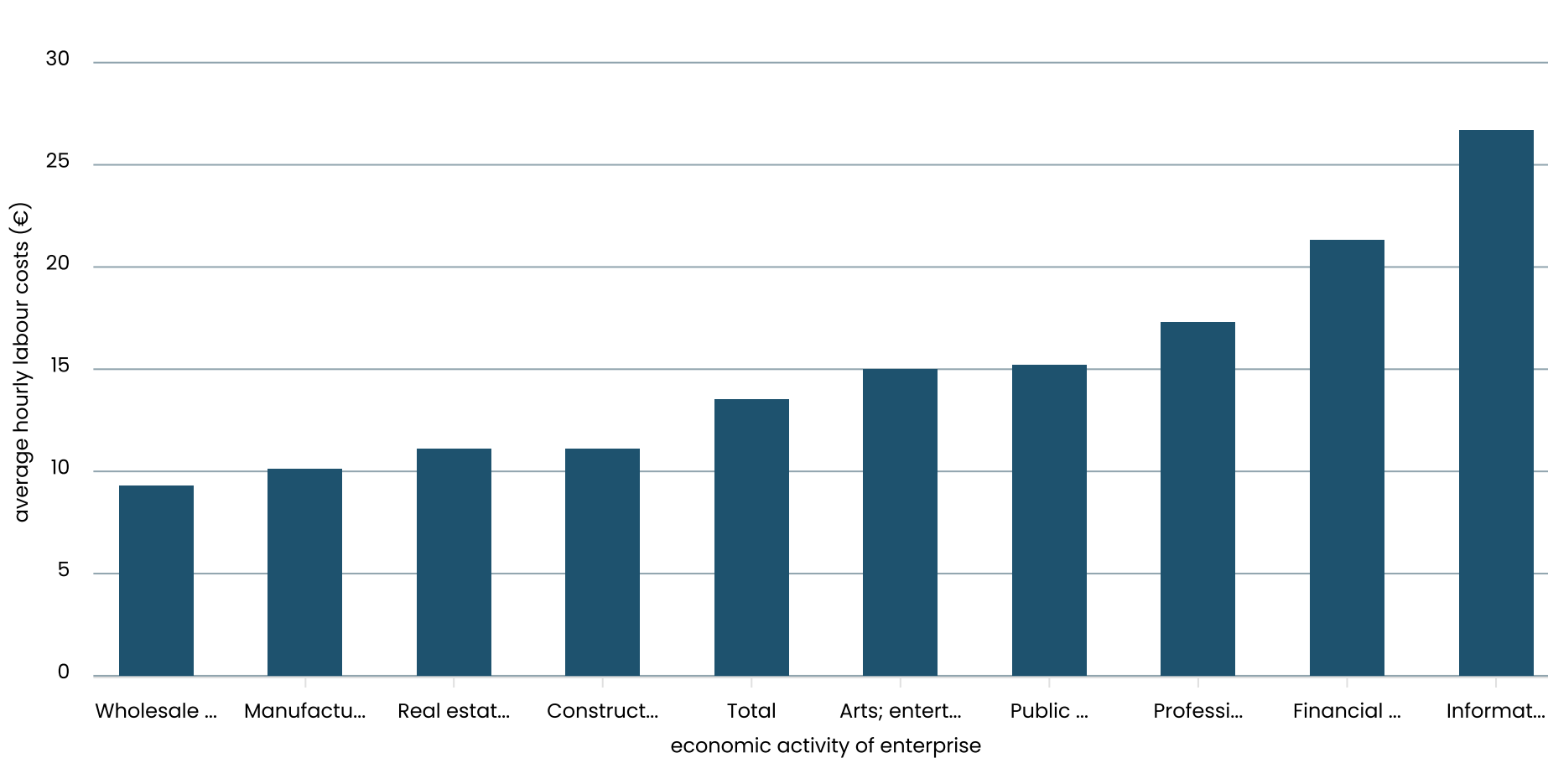
The average hourly labour cost excluding apprentices was €13.54.

This news release presents the findings of the 2020 Labour Cost Survey (LCS). The LCS is an enterprise-based survey carried out every four years designed to gather information on the costs borne by employers (10+ employees) in order to employ staff. Given that the reference period is the year 2020, data in this news release should be interpreted in the context of the COVID-19 pandemic. During the reference period, an estimated 237,111 employees within the survey's target population accounted for a total labour cost of €5.5 billion, with an average cost per enterprise of €1.6 million (Table 3).

The average hourly labour cost excluding apprentices was €13.54. This includes outlay on wages and salaries, social contributions, vocational training and other labour-related expenses, such as the cost of uniforms or protective clothing. The lowest hourly labour cost was recorded for the wholesale and retail trade, transportation and storage, accommodation and food service activities sector (€9.25) (Chart 1). The hourly labour cost for enterprises with more than 250 employees was €14.49 compared to €13.77 for enterprises with 10 to 49 employees.

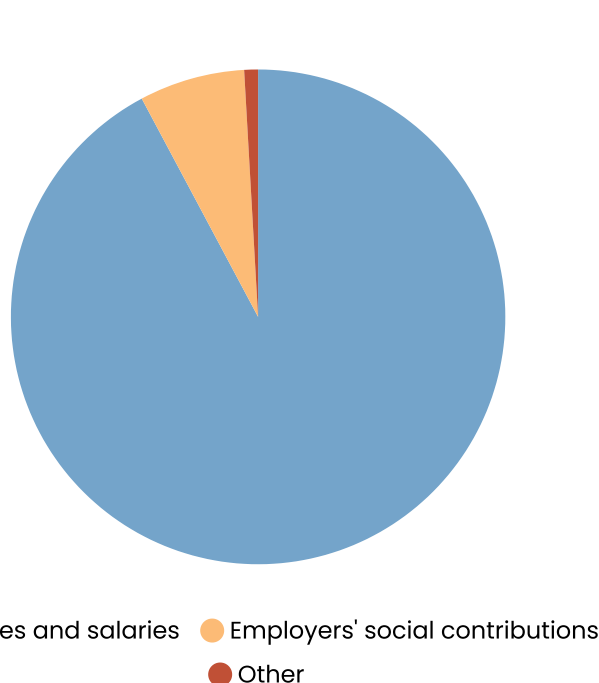
The financial and insurance activities sector had the highest annual average labour costs per employee (€40,568), followed by the information and communication sector (€35,153). Enterprises operating within wholesale and retail trade, transportation and storage, accommodation and food service activities recorded the lowest annual average labour costs per employee (€17,039) (Table 2).

Chart 1. Average labour costs per hour by economic activity of enterprise



Note: Data excludes apprentices.

Chart 2. Main components of labour cost



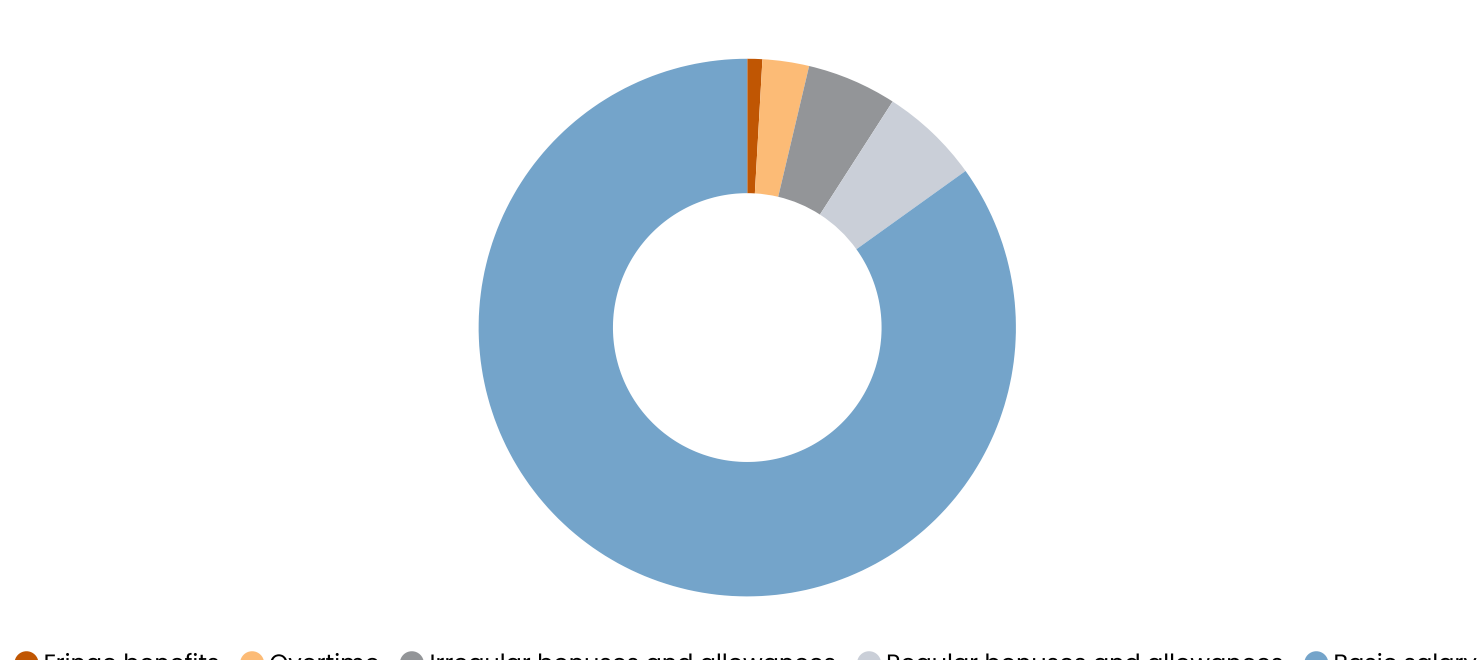
Note: Other includes vocational training costs (0.5%) and other expenditures paid by the employer (0.4%).

Wages and salaries

Wages and salaries accounted for the largest portion of total labour costs, with a share of 92.2 per cent. These were followed by employers' social contributions, at 6.9 per cent. Vocational training costs and other expenditures paid by the employer made up the remaining 0.5 per cent and 0.4 per cent of the total labour cost, respectively (Chart 2, Table 4).

The total sum of wages and salaries paid by employers to all employees excluding apprentices amounted to €5.4 billion, with the average amount paid per enterprise being €1.6 million. The basic salary constituted the highest proportion of the wages and salaries, covering 84.9 per cent of total wages. Regular bonuses and allowances accounted for 6.0 per cent of wages and salaries, followed by irregular bonuses and allowances, at 5.4 per cent. The smallest proportion of wages and salaries was spent on fringe benefits, which in 2020 constituted just 0.9 per cent of the total employer wage bill (Chart 3, Table 5). At 91.0 per cent, the basic salary as a proportion of the total resulted to be highest in arts, entertainment and recreation and other service activities (Table 6).

Chart 3. Breakdown of wages and salaries



Note: Data excludes apprentices.

Average compensation of employees per capita

The findings indicated that the average compensation of employees per capita was directly proportional to the size of enterprise. Indeed, the compensation of employees averaged €22,842 for small enterprises (10-49 employees), €23,598 for medium-sized enterprises (50-249 employees) and €26,319 for large enterprises (250+ employees). Employees working in financial and insurance activities received the highest compensation, with an average of €39,727 per capita. Contrarily, the lowest average compensation was recorded for employees working in wholesale and retail trade, transportation and storage and accommodation and food service activities (€18,618) (Table 7).

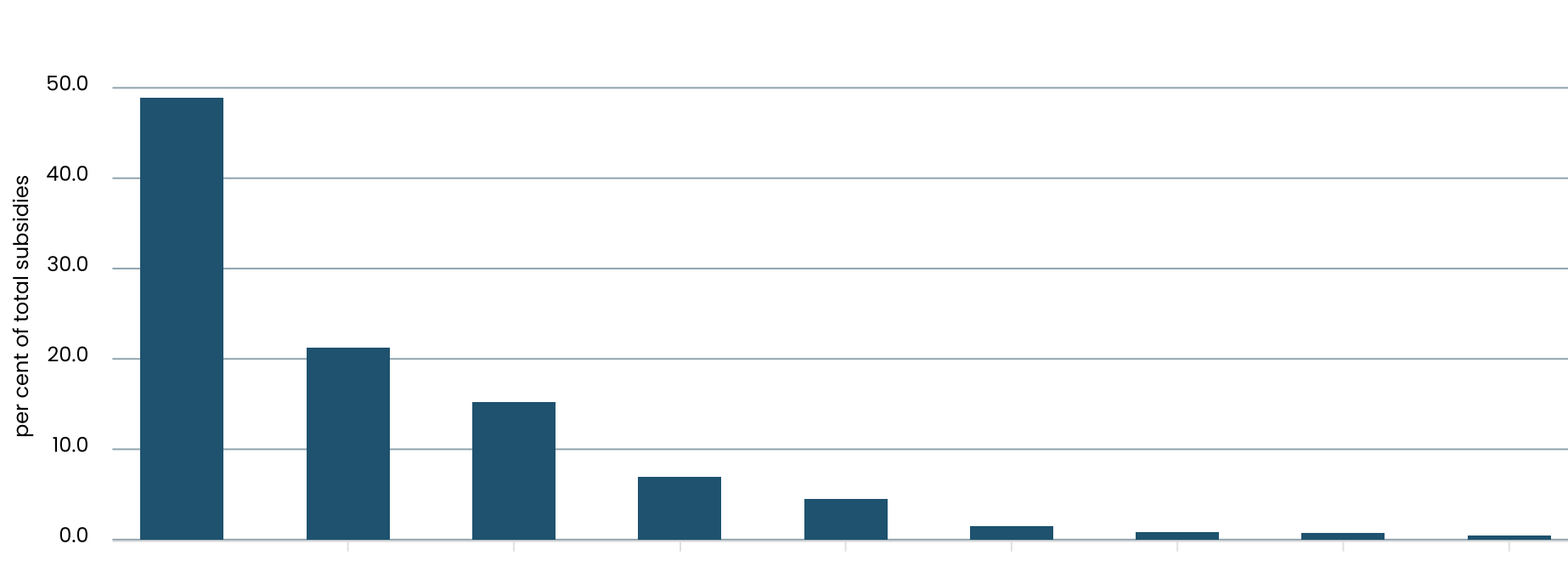
Vocational training costs and other labour cost expenditure

Total vocational training costs for economic activities covered by this survey nearly reached €31 million, where 57.7 per cent of these costs were incurred by enterprises with 250 or more employees. The largest vocational training costs were spent by employers operating in the professional, scientific, technical, administration and support service activities, corresponding to 27.4 per cent of the total (Table 8). Other expenditures, comprising payments for uniforms and protective clothing provided to employees and recruitment costs, such as expenditure on job advertisements in different media, were highest in public administration, defence, education, human health, and social work activities (24.3 per cent), followed by professional, scientific, technical, administration and support service activities (19.8 per cent). In contrast, the real estate sector had the lowest other expenditures (0.5 per cent). Other expenditures paid by the employer, like vocational training costs, were higher for larger enterprises (44.7 per cent) when compared to both medium (33.0 per cent) and small-sized (22.3 per cent) enterprises (Table 9).

Subsidies on direct remuneration

Data on subsidies on direct remuneration received by employers in 2020, indicates that SMEs (small and medium-sized enterprises) received the majority of the subsidies, with 75.6 per cent of the total amount being given to enterprises with 249 or fewer employees. In terms of economic activity, wholesale and retail trade, transportation and storage and accommodation and food service activities received the most subsidies, garnering 48.9 per cent of the total subsidy outlay. At 0.4 per cent, the real estate activities sector received the least amount (Chart 4, Table 10).

Chart 4. Subsidies on direct remuneration received by the employer by economic activity of enterprise

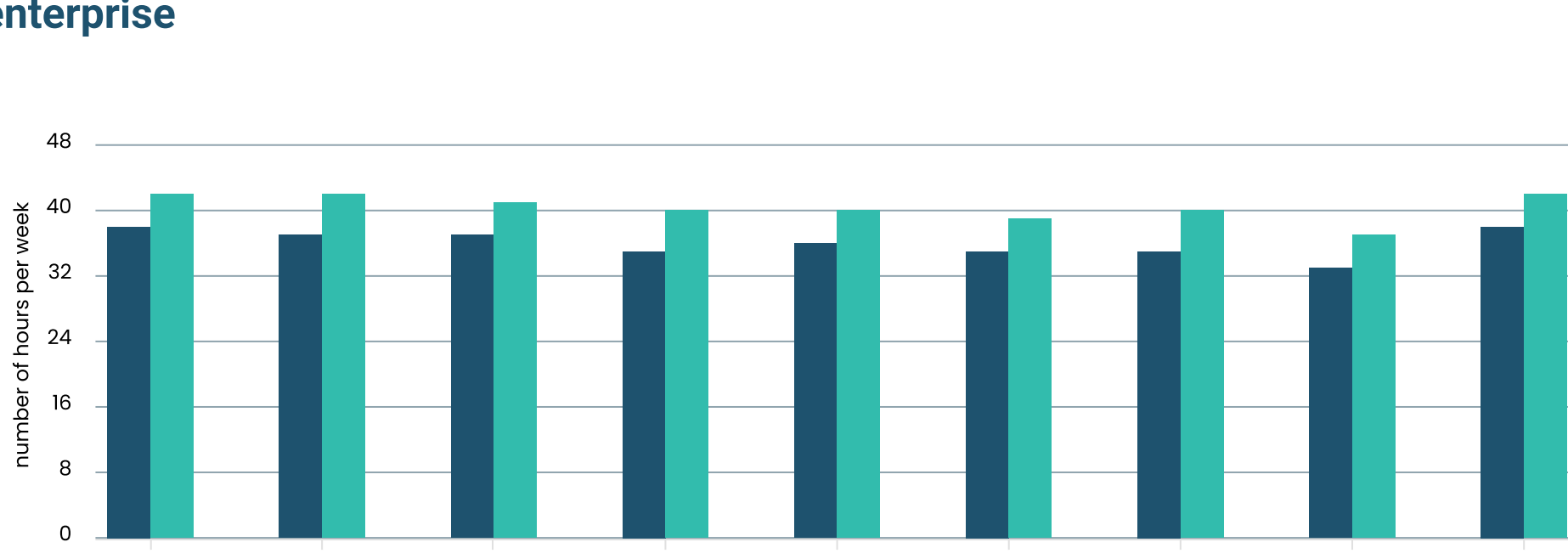


Note: Percentages may not add up due to rounding.

Actual hours worked and hours paid

The Labour Cost Survey also collects information on actual hours worked and hours paid. Employees in full-time equivalent in arts, entertainment, recreation, and other service activities, as well as, manufacturing, mining, and quarrying and other industry, worked the most hours in 2020, averaging 38 hours per week, as opposed to 33 hours for employees in the public administration, defence, education, human health, and social work activities sector. Arts, entertainment, recreation, and other service activities together with manufacturing, mining, and quarrying and other industry and the construction sector recorded the highest average weekly paid hours (42 hours) (Chart 5, Table 11).

Chart 5. Average weekly hours worked and paid in FTE by economic activity of enterprise



Note: Data is in full-time equivalent.

Hours worked and hours paid – Full-time employees

Full-time employees worked an average of 34.2 hours per week. The highest number of weekly overtime hours among full-time employees was recorded in the construction sector (2.5 hours). Vacation leave averaged 3.9 hours per week for full-timers, with individuals employed in the financial and insurance activities sector and the information and communication sector having the lowest amount of leave in 2020 (3.7 hours). The manufacturing, mining and quarrying and other industry had the highest number of paid but not worked weekly hours. The average paid absence per week in this economic activity was of 5.0 hours (Table 12).

Hours worked and hours paid – Part-time employees

The average weekly hours worked by part-time employees amounted to 18.7 hours. Part-timers working in manufacturing, mining and quarrying and other industry, as well as those engaged in wholesale and retail trade, transportation and storage and accommodation and food service activities, tended to work the most overtime hours per week (0.6 hours). Part-time real estate workers had the most average weekly hours of vacation leave (1.9 hours), while part-time workers in public administration, defence, education, human health and social work had the least (0.5 hours) (Table 13).

Overall, hours actually worked by employees accounted for 88.8 per cent of total paid hours. The remaining hours (11.2 per cent) were paid but not worked (Chart 6).

Chart 6. Percentage distribution of paid hours

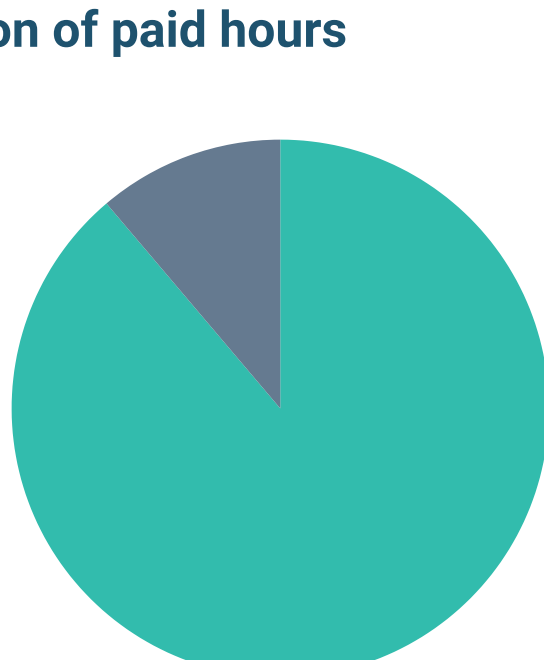


Table 1. Average labour costs per hour by size class and economic activity of enterprise: 2016-2020

Enterprise		Hourly labour costs	
		Average (€)	
		2016	2020
Size Class:			
10-49		14.33	13.32
50-249		13.92	12.05
250+		15.28	14.07
Economic Activity:			
B-E	Manufacturing, mining and quarrying and other industry	12.74	10.06
F	Construction	11.02	11.12
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	13.09	9.25
J	Information and communication	25.16	26.66
K	Financial and insurance activities	22.91	21.25
L	Real estate activities	:	11.10
M-N	Professional, scientific, technical, administration and support service activities	14.26	17.30
P-Q	Education, human health and social work activities	11.40	10.85
R-S	Arts, entertainment and recreation; other service activities	15.61	14.99
B-S excluding O	Total economy	14.31	13.13

Note: Data excludes NACE O (public administration and defence and compulsory social security).

Table 2. Annual, monthly and hourly average labour costs per employee in FTE by size class and economic activity of enterprise

Enterprise	Annual labour costs	Monthly labour costs	Hourly labour costs
		Average (€)	
		2020	
Size Class:			
10-49	22,257	1,855	13.77
50-249	22,991	1,916	12.35
250+	26,184	2,182	14.49
Economic Activity:			
B-E Manufacturing, mining and quarrying and other industry	19,415	1,618	10.07
F Construction	20,948	1,746	11.13
G-I Wholesale and retail trade, transportation and storage, accommodation and food service activities	17,039	1,420	9.25
J Information and communication	35,153	2,929	26.66
K Financial and insurance activities	40,568	3,381	21.25
L Real estate activities	19,674	1,640	11.10
M-N Professional, scientific, technical, administration and support service activities	27,420	2,285	17.31
O-Q Public administration, defence, education, human health and social work activities	21,162	1,764	15.15
R-S Arts, entertainment and recreation; other service activities	24,543	2,045	14.99
B-S Total economy	22,581	1,882	13.54

Notes:

1. Data is in full-time equivalent (FTE).
2. Data excludes apprentices.

Table 3. Main components of labour cost

Type of labour cost	Sum	Average per enterprise	% of total labour costs
	2020		
Wages and salaries	5,420,458,460	1,569,105	92.2
Employers' social contributions	403,254,920	116,734	6.9
Vocational training (excluding wages and salaries for apprentices)	30,954,760	8,961	0.5
Other expenditures paid by the employer	21,416,098	6,199	0.4
Total labour costs (including subsidies on direct remuneration)	5,876,084,237	1,700,999	100
Less: Subsidies on direct remuneration	333,509,220	96,544	-
Total actual labour costs	5,542,575,016	1,604,455	-

Table 4. Percentage distribution of labour costs by size class and economic activity of enterprise

Enterprise		Wages and salaries	Employers' social contributions	Vocational training ¹	Other expenditures paid by the employer
		% of total labour costs 2020			
Size Class:					
10-49		92.8	6.4	0.5	0.4
50-249		92.3	6.9	0.4	0.4
250+		92.0	7.0	0.6	0.3
Economic Activity:					
B-E	Manufacturing, mining and quarrying and other industry	91.4	7.6	0.7	0.4
F	Construction	94.7	4.9	0.1	0.3
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	92.1	7.2	0.4	0.3
J	Information and communication	91.8	7.0	0.5	0.6
K	Financial and insurance activities	92.9	6.3	0.5	0.3
L	Real estate activities	92.0	7.3	0.4	0.4
M-N	Professional, scientific, technical, administration and support service activities	92.1	6.6	0.9	0.4
O-Q	Public administration, defence, education, human health and social work activities	92.1	7.2	0.5	0.3
R-S	Arts, entertainment and recreation; other service activities	92.8	6.2	0.4	0.5
B-S	Total economy	92.2	6.9	0.5	0.4

¹ Vocational training costs exclude wages and salaries for apprentices.

Table 5. Breakdown of wages and salaries

Type of labour cost	Sum	Average	% of total wages and salaries
		2020	
Basic salary	4,602,971,916	1,332,461	84.9
Overtime	151,512,981	43,860	2.8
Regular bonuses and allowances	323,749,630	93,719	6.0
Irregular bonuses and allowances	292,885,368	84,784	5.4
Fringe benefits	48,252,843	13,968	0.9
Total wages and salaries	5,419,372,737	1,568,791	100

Note: Data excludes apprentices

Table 6. Percentage distribution of wages and salaries by size class and economic activity of enterprise

Enterprise		Basic salary	Overtime	Regular bonuses and allowances	Irregular bonuses and allowances	Fringe benefits
2020						
Size Class:						
10-49		87.8	1.4	3.3	6.1	1.4
50-249		86.6	3.1	4.9	4.5	0.9
250+		82.9	3.2	7.7	5.6	0.7
Economic Activity:						
B-E	Manufacturing, mining and quarrying and other industry	83.4	5.9	5.5	4.4	0.9
F	Construction	57.3	4.1	34.4	3.6	0.5
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	87.5	3.0	4.9	3.9	0.6
J	Information and communication	88.6	1.3	4.0	4.8	1.3
K	Financial and insurance activities	90.5	0.5	1.9	5.4	1.7
L	Real estate activities	86.3	6.8	1.4	4.7	0.7
M-N	Professional, scientific, technical, administration and support service activities	85.4	2.5	4.7	6.2	1.3
O-Q	Public administration, defence, education, human health and social work activities	85.3	3.0	4.7	6.7	0.3
R-S	Arts, entertainment and recreation; other service activities	91.0	0.5	1.7	4.6	2.3
B-S	Total economy	84.9	2.8	6.0	5.4	0.9

Note: Data excludes apprentices

Table 7. Average compensation of employees per capita by size class and economic activity of enterprise

Enterprise		Wages and salaries	Employers' social contributions	Compensation of employees
		Average per capita (€)		
		2020		
Size Class:				
10-49		21,399	1,443	22,842
50-249		21,971	1,627	23,598
250+		24,491	1,829	26,319
Economic Activity:				
B-E	Manufacturing, mining and quarrying and other industry	18,190	1,518	19,707
F	Construction	19,539	1,395	20,934
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	17,375	1,243	18,618
J	Information and communication	32,019	2,071	34,090
K	Financial and insurance activities	37,542	2,185	39,727
L	Real estate activities	19,042	1,427	20,470
M-N	Professional, scientific, technical, administration and support service activities	25,859	1,666	27,525
O-Q	Public administration, defence, education, human health and social work activities	20,408	1,485	21,893
R-S	Arts, entertainment and recreation; other service activities	22,563	1,479	24,042
B-S	Total economy	21,654	1,495	23,149

Table 8. Vocational training costs by size class and economic activity of enterprise

Enterprise		Vocational training costs		
		Sum (€)	Average (€)	% of total vocational training costs
		2020		
Size Class:				
10-49		5,654,107	2,131	18.3
50-249		7,428,016	11,697	24.0
250+		17,872,637	107,163	57.7
Economic Activity:				
B-E	Manufacturing, mining and quarrying and other industry	3,601,061	10,170	11.6
F	Construction	291,496	1,428	0.9
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	4,188,901	3,435	13.5
J	Information and communication	1,780,106	9,903	5.8
K	Financial and insurance activities	2,489,543	14,414	8.0
L	Real estate activities	104,046	2,206	0.3
M-N	Professional, scientific, technical, administration and support service activities	8,486,733	13,413	27.4
O-Q	Public administration, defence, education, human health and social work activities	8,321,219	20,975	26.9
R-S	Arts, entertainment and recreation; other service activities	1,691,655	6,831	5.5
B-S	Total economy	30,954,760	8,961	100

Table 9. Other labour cost expenditure paid by the employer by size class and economic activity of enterprise

Enterprise		Sum (€)	Other labour cost expenditure	
			Average (€)	% of total other labour cost expenditure
		2020		
Size Class:				
10-49		4,784,381	1,804	22.3
50-249		7,064,970	11,125	33.0
250+		9,566,747	57,361	44.7
Economic Activity:				
B-E	Manufacturing, mining and quarrying and other industry	2,317,802	6,546	10.8
F	Construction	1,007,656	4,936	4.7
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	2,763,071	2,266	12.9
J	Information and communication	2,176,199	12,106	10.2
K	Financial and insurance activities	1,517,787	8,788	7.1
L	Real estate activities	110,828	2,350	0.5
M-N	Professional, scientific, technical, administration and support service activities	4,231,924	6,688	19.8
O-Q	Public administration, defence, education, human health and social work activities	5,210,561	13,134	24.3
R-S	Arts, entertainment and recreation; other service activities	2,080,269	8,401	9.7
B-S	Total economy	21,416,098	6,199	100

Table 10. Subsidies on direct remuneration received by the employer by size class and economic activity of enterprise

Enterprise		Subsidies on direct remuneration		
		Sum (€)	Average (€)	% of total subsidies on direct remuneration
		2020		
Size Class:				
10-49		107,442,503	40,504	32.2
50-249		144,611,420	227,717	43.4
250+		81,455,298	488,400	24.4
Economic Activity:				
B-E	Manufacturing, mining and quarrying and other industry	23,033,658	65,048	6.9
F	Construction	2,307,330	11,302	0.7
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	163,003,315	133,662	48.9
J	Information and communication	4,944,078	27,504	1.5
K	Financial and insurance activities	2,666,579	15,439	0.8
L	Real estate activities	1,233,017	26,140	0.4
M-N	Professional, scientific, technical, administration and support service activities	50,573,745	79,931	15.2
O-Q	Public administration, defence, education, human health and social work activities	70,799,487	178,462	21.2
R-S	Arts, entertainment and recreation; other service activities	14,948,011	60,364	4.5
B-S	Total economy	333,509,220	96,544	100

Table 11. Annual and weekly average actual hours worked and paid in FTE by size class and economic activity of enterprise

Enterprise		Annual actual	Annual paid	Weekly actual	Weekly paid
		hours worked	hours	hours worked	hours
		Average number of hours			
		2020			
Size Class:					
10-49		1,875	2,093	36	40
50-249		1,917	2,151	37	41
250+		1,810	2,050	35	39
Economic Activity:					
B-E	Manufacturing, mining and quarrying and other industry	1,956	2,198	38	42
F	Construction	1,938	2,181	37	42
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	1,917	2,135	37	41
J	Information and communication	1,837	2,054	35	40
K	Financial and insurance activities	1,875	2,106	36	40
L	Real estate activities	1,819	2,040	35	39
M-N	Professional, scientific, technical, administration and support service activities	1,844	2,069	35	40
O-Q	Public administration, defence, education, human health and social work activities	1,693	1,912	33	37
R-S	Arts, entertainment and recreation; other service activities	1,971	2,169	38	42
B-S	Total economy	1,879	2,102	36	40

Note: Data is in full-time equivalent (FTE).

Table 12. Full-timers' distribution of average hours paid and worked by size class and economic activity of enterprise

Enterprise		Full-timers								
		Contractual hours	Paid hours							Total paid hours
			Actual hours worked		Paid absences					
			Actual hours worked excluding overtime	Overtime	Vacation leave and public holidays	Sick and injury leave	Maternity leave	Other paid hours not worked	Total paid absences	
A	B	C	D	E	F	C+D+E+F	A+B+C+D+E+F			
Average number of hours per week										
2020										
Size Class:										
	10-49	40.2	35.2	0.6	3.8	0.5	0.0	0.0	4.4	40.2
	50-249	39.9	35.8	1.4	4.1	0.6	0.0	0.1	4.7	41.9
	250+	39.9	32.8	1.3	3.8	0.7	0.2	0.0	4.6	38.8
Economic Activity:										
B-E	Manufacturing, mining and quarrying and other industry	40.2	35.8	2.1	4.0	0.8	0.1	0.1	5.0	42.9
F	Construction	40.0	36.5	2.5	4.2	0.6	0.1	0.0	4.9	43.9
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	40.0	34.6	1.1	3.9	0.6	0.0	0.1	4.5	40.2
J	Information and communication	40.2	36.3	0.5	3.7	0.6	0.1	0.0	4.4	41.2
K	Financial and insurance activities	40.8	34.9	0.2	3.7	0.6	0.1	0.1	4.5	39.7
L	Real estate activities	40.0	34.3	1.9	3.8	0.4	0.0	0.1	4.3	40.5
M-N	Professional, scientific, technical, administration and support service activities	39.9	34.7	0.9	4.0	0.7	0.1	0.1	4.8	40.4
O-Q	Public administration, defence, education, human health and social work activities	39.6	31.7	1.2	3.8	0.6	0.1	0.0	4.5	37.4
R-S	Arts, entertainment and recreation; other service activities	40.1	37.8	0.2	3.8	0.5	0.1	0.0	4.4	42.4
B-S	Total economy	40.0	34.2	1.2	3.9	0.6	0.1	0.0	4.6	39.9

Table 13. Part-timers' distribution of average hours paid and worked by size class and economic activity of enterprise

Enterprise:		Part-timers								
		Contractual hours	Paid hours						Total paid hours	
			Actual hours worked		Paid absences					
			Actual hours worked excluding overtime	Overtime	Vacation leave and public holidays	Sick and injury leave	Maternity leave	Other paid hours not worked		Total paid absences
A	B	C	D	E	F	C+D+E+F	A+B+C+D+E+F			
		Average number of hours per week								
		2020								
Size Class:										
10-49		21.0	18.4	0.2	1.1	0.2	0.0	0.0	1.3	19.9
50-249		21.5	18.7	0.6	1.0	0.2	0.0	0.0	1.3	20.6
250+		23.6	19.2	0.5	0.8	0.3	0.0	0.0	1.1	20.8
Economic Activity:										
B-E	Manufacturing, mining and quarrying and other industry	20.8	17.9	0.6	1.4	0.3	0.0	0.0	1.7	20.1
F	Construction	24.3	21.9	0.5	1.2	0.3	0.0	0.0	1.4	23.9
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	21.8	19.6	0.6	1.1	0.2	0.0	0.0	1.4	21.6
J	Information and communication	19.7	14.9	0.2	1.2	0.1	0.0	0.0	1.3	16.4
K	Financial and insurance activities	23.8	22.8	0.1	1.6	0.2	0.1	0.1	1.9	24.8
L	Real estate activities	21.0	10.4	0.0	1.9	0.1	0.0	0.0	2.1	12.5
M-N	Professional, scientific, technical, administration and support service activities	22.7	19.1	0.2	1.0	0.2	0.0	0.1	1.4	20.7
O-Q	Public administration, defence, education, human health and social work activities	22.6	17.9	0.5	0.5	0.4	0.0	0.0	0.9	19.3
R-S	Arts, entertainment and recreation; other service activities	21.0	18.2	0.0	0.6	0.3	0.0	0.0	0.9	19.1
B-S	Total economy	22.1	18.7	0.4	0.9	0.3	0.0	0.0	1.3	20.4

Table 14. Distribution of employees by type of employment, size class and economic activity of enterprise

Enterprise		Full-time	Part-time	Apprentices	Total
		Number of employees			
		2020			
Size Class:					
10-49		45,095	8,254	29	53,379
50-249		59,553	8,372	140	68,064
250+		106,870	8,708	91	115,668
Economic Activity:					
B-E	Manufacturing, mining and quarrying and other industry	22,555	1,153	57	23,765
F	Construction	10,496	193	11	10,700
G-I	Wholesale and retail trade, transportation and storage, accommodation and food service activities	41,160	9,290	66	50,515
J	Information and communication	9,489	873	19	10,381
K	Financial and insurance activities	13,587	480	40	14,108
L	Real estate activities	1,123	169	10	1,301
M-N	Professional, scientific, technical, administration and support service activities	34,998	5,066	35	40,099
O-Q	Public administration, defence, education, human health and social work activities	66,889	6,316	4	73,209
R-S	Arts, entertainment and recreation; other service activities	11,221	1,794	19	13,034
B-S	Total economy	211,518	25,334	260	237,111

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Methodological Notes

1. The Labour Cost Survey is an enterprise-based survey carried out once every four years under EC Regulation No. 1737/2005 and implementing Council Regulation No. 530/1999. The aim of the survey is to obtain information on the costs borne by employers in order to employ staff.

2. The Labour Cost Survey is designed to satisfy the concepts and definitions as outlined by Eurostat, which is the EU Statistical Agency. This allows the comparability of results with other EU Member States and countries. The economic activity is classified according to NACE Rev. 2 (Nomenclature statistique des activités économiques dans la Communauté européenne). All economic activities employing 10 or more persons are covered by this survey, except agriculture, forestry and fishing (NACE A), activities of households as employers, undifferentiated goods and services producing activities of households for own use (NACE T) and activities of extraterritorial organisations and bodies (NACE U).

3. Definitions:

Labour costs refer to the total expenditure borne by employers in order to employ staff. They cover wage and non-wage costs less subsidies and include vocational training costs or other expenditures, such as recruitment costs, expenditure for protective clothing, etc.

Wages and salaries include direct remuneration, bonuses, and allowances paid by an employer in cash or in kind to an employee in return for work done. In addition, the definition covers payments for days not worked and remuneration in kind such as food, drink, fuel, company cars, etc.

Social contributions include expenses related to statutory social contributions which are incurred by employers in order to secure the entitlement to social benefits for employees. In addition, such contributions include imputed social contributions incurred by employers, such as non-obligatory social contributions, payments to private health insurance schemes, payments associated with sick leave (if incurred by employers), etc.

Vocational training costs refer to expenditure on services and facilities relating to vocational training. Such costs may involve expenditure for the participation of employees in courses, fees paid to instructors providing training to employees, expenses on teaching aids and tools and small repairs or maintenance of buildings and installations which are used for training purposes.

Subsidies on direct remuneration include all amounts received in the form of subsidies of a general nature intended to refund part or all of the cost of direct remuneration but not intended to cover social-security or vocational training costs. They do not include refunds paid to the employer by social-security institutions or supplementary insurance funds.

Other expenditures paid by the employer include payments for uniforms and protective clothing provided to employees and recruitment costs, such as expenditure on job advertisements in different media.

Contractual hours refer to the hours specified in an employment contract that an employee is required to work within a defined period, typically a week or a month. These hours may vary depending on the terms and conditions of the contract, including full-time or part-time status, and the nature of the work or industry.

Paid hours are defined as the total number of hours for which an employee is compensated by their employer. This includes not only the hours that the employee actually worked, but also any other hours for which they receive compensation, such as vacation leave, public holidays, sick leave, and any other type of paid absence from work.

Actual hours worked are defined as the time spent working by employees. These include the normal working periods as well as overtime. Hours worked exclude vacation leave, public holidays, sick leave and any other type of absence from work for which the employees are paid.

Paid absences refer to hours which are not actually worked by employees but for which remuneration is still provided. Examples include annual holidays/vacation, sick leave hours, public holidays and other paid hours such as hours associated with maternity leave or marriage leave.

Full-time equivalent (FTE) is a measure used to express the total number of hours worked by all employees on a full-time basis. It takes into account part-time employees who are converted into full-time units based on the normal working hours of full-time workers in the organisation.

4. More information relating to this news release may be accessed at:

[Sources and methods](#)

[Statistical concepts](#)

[Metadata](#)

[NACE Rev. 2 Classification](#)

5. References to this news release are to be cited appropriately.

6. Statistics in this news release should be interpreted in the context of the COVID-19 situation.

7. For further assistance send your request through our [online request form](#).

8. A detailed news release calendar is available [online](#).