

# Standard documentation Meta information

(Definitions, comments, methods, quality)

on

## Labour cost survey 2020

This documentation is valid for the reference period:  
**2020**

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# Executive Summary

The **labour cost statistics** display the level and structure of labour costs in different economic sectors, enterprise size classes and regions. In addition, these statistics provide information on the number and structure of employments as well as on hours actually worked and hours paid which are the basis of labour costs. Labour costs are defined as the total expenditure incurred by employers in conjunction with paid employment (e.g. wages and salaries, social contributions, vocational training costs, taxes etc.).

The European community statistics are based on the results of national Labour cost surveys and are an important part of the European Labour market statistics. They belong to the business statistics which are part of the social statistics of Eurostat (Labour market statistics based on businesses – LMB). Furthermore, they also include the four-yearly published Structure of earnings survey and the quarterly Labour cost index, which are both regulated by EU regulations, and the annual Labour cost statistics, which Eurostat or the member states compile based on an agreement.<sup>1</sup>

Labour market statistics based on businesses - LMB			
Labour costs and earnings			
Labour cost survey	Structure of earnings survey	Annual labour cost statistics	Labour cost index
every 4 years	every 4 years	annual	quarterly
EU Regulations	EU Regulations	Agreement	EU Regulations

Statistical data on labour costs are an important basis for information and decision-making at international and national level (e.g. in the context of collective bargaining, for the assessment of business locations and settlement, for economic and political analysis).

In Austria, the Labour cost survey (**LCS**) **2020** has been conducted for the **seventh time** since 1996 under European regulations, with the scope having been gradually extended to the whole industry and construction sector as well as almost all branches of the services sector (with the exception of the section Public administration and defence; compulsory social security). Before the EU accession in 1995, the survey on labour costs used to be a domain of the statutory body representing the interests of the industrial economy, who had surveyed enterprises in their particular industrial sections in three-yearly intervals since 1960.

Following the previous surveys, the LCS on the reference year 2020, the first year with COVID-19 measures, was conducted as a **sample survey**. Units with less than ten employees as well as public administration units were excluded from the survey. The sample size amounted to 7 500 survey units which corresponded to a sampling fraction of 16.0% of the population. **Survey and reporting** units were enterprises, consortia, public corporations, establishments and unions of public corporations as well as

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<sup>1</sup> In addition, the quarterly Job vacancy survey is part of LMB statistics.

associations. The **display of the results** was done on the level of local units. The breakdown of the results from the enterprise level to the **local unit level**, divided by economic activity, NUTS-1-regions and by federal provinces, was applied by a distribution key which was computed by the data from wage tax statistics, the Short-term statistics in the industry and construction sector 2020, the Structural business statistics 2020 and the statistical business register.

## Labour Cost Survey 2020 – Main Key Points

<b>Subject matter</b>	Labour costs (wages and salaries, employer's social contributions, vocational training costs, taxes etc.); hours actually worked and paid as well as employees (each divided into full-, part-time employees, trainees)
<b>Population</b>	About 45 900 enterprises, consortia, public corporations, establishments and unions of public corporations as well as associations with at least 10 employees in sections B to N and P to S of ÖNACE 2008 and about 117 000 associated local units
<b>Type of statistics</b>	Primary statistical data collection (sample) incl. usage of secondary statistical data sources
<b>Data sources/Survey techniques</b>	<p><b>Primary statistical data collection:</b> sample stratified by divisions of ÖNACE 2008 and size classes of enterprises, surveyed by web and paper questionnaire</p> <p><b>Secondary statistical data:</b> administrative data for short-time work, wage tax statistics, data from the Construction Workers' Annual Leave and Severance Pay Fund (Bauarbeiter-Urlaubs- und Abfertigungskasse) and from the Family burdens equalisation fund (Familienlastenausgleichsfonds), Structural business statistics 2020, Short-term statistics in industry and construction sector 2020</p> <p><b>Register:</b> statistical business register</p>
<b>Reference period or due day</b>	2020
<b>Periodicity</b>	Every 4 years
<b>Survey participation (in case of a survey)</b>	Obligatory
<b>Main legal acts</b>	<a href="#">Council Regulation (EC) No 530/1999</a> , <a href="#">Commission Regulation (EC) No 1726/1999</a> and <a href="#">No 698/2006</a> as well as <a href="#">BGBl. II Nr. 126/2006</a> as amended by <a href="#">BGBl. II Nr. 166/2017</a>
<b>Most detailed regional breakdown</b>	Federal states (NUTS 2)
<b>Availability of results</b>	Final results: t + 18 m delivery to Eurostat t + 20 m publication
<b>Other</b>	The results are displayed at local unit level.