

## Labour costs

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## Selected Indicators - Methodological Notes

### Enterprise statistics on wages and labour costs

Data sources concern all economic activities and cover:

1. enterprises with 20 and more employees incorporated in the Business register; in organizations of financial intermediation and in all non-profit organizations irrespective of the number of employees, as well as enterprises with less than 20 employees which have a turnover of 5 million EUR and more (quarterly questionnaires: Prod 3-04, Pen P 3-04, Pin P 3-04, Poi P 3-04, Práca/A 2-04);
2. enterprises up to 19 employees incl. incorporated in the Business register (quarterly questionnaire Práca/B 2-04);
3. estimates of the number of entrepreneurs unincorporated in the Business register conducting business in the main activity and their employees.

**The average gross nominal monthly wage** consist of basic (tariff) wage set by wage rules including basic components of contracted payments for working overtime, payments for hours not worked, monthly and long-term bonuses paid according to the performance and evaluation criteria, extra payments for working overtime, the night work, work during Saturdays and Sundays, holidays, for environment damaging health, noise, risky and hard work, wages in-kind expressed in financial terms and other wage in the form of wage advantages which level and periodicity are set in advance regardless of the situation in an enterprise. Since 1996 wage has not include bonuses based on profit after taxation and since 1998 bonuses for being on call to work.

### Structure of earnings of employees

Structure of **average gross nominal monthly earnings** of employee characterizes the share of particular wage components on gross salary. Average gross nominal monthly earnings contain total wage of employee accounted for the respective year before deducting statutory or negotiated payments. It is the sum of basic earnings, special premium payments, bonuses and allowances, payments for days not worked and other earning's components. It does not include bonuses based on profit after taxation, bonuses for being on call to work, severance pay and income replacement during temporary incapacity to work.

**The average net monthly wage** represents the difference between gross wage and reimbursement of health, sickness and pension insurance, contributions to the fund of employment and advances on income tax of employees.

## Labour costs

**Total labour costs** represent a sum of costs spent by employer to recruit and train their employees, remunerate their work as well as to ensure their social welfare according to the obligations adopted. Total labour costs include direct and indirect labour costs minus subsidies.

**Direct labour costs** are the sum of direct remuneration and bonuses, payments for days not worked, payments to employees' savings schemes, bonuses based on profit after taxation and other direct costs for employees.

**Indirect labour costs** are the sum of statutory and supplementary social security contributions, employers' imputed social contributions, vocational training costs paid by employer, recruitment costs, social benefits and taxes paid by the employer.

**Subsidies** represent the all financial amounts which the organization received in the form of subsidies to provide partial or total compensation of labour costs intended for direct remuneration of employees.