

Quarterly statistics on labour costs, Instructions for responding

Service Industries

Contents

1	Data Content.....	1
2	Who Does the Inquiry Concern?	1
3	Contact Persons	2
4	General Instructions for Electronic Data Collection	2
4.1	Logging into the Service.....	2
4.2	Contact Information	2
4.3	Labour Costs.....	3
5	Instructions by Question	3
5.1	Specification of Employee Groups.....	3
5.2	Reporting Period (dd.mm.yyyy)	3
5.3	Number of Wage and Salary Earners at the End of the Reporting Period.....	4
5.4	Working Hours (in Full Hours)	4
5.4.1	Select Hours Worked or Paid.....	4
5.4.2	Hours Paid.....	4
5.4.3	Hours Worked.....	5
5.4.4	Number of Working Hours	5
5.5	Wage and Salary Costs (in Full Euros).....	5
5.5.1	Pay Subject to Preliminary Withholding Tax	5
5.5.2	Pay for Extra and Overtime Work	6
5.5.3	Performance Based Bonuses	6
5.5.4	Other Extraordinary or One-off Pay (e.g. Holiday Bonus).....	6
5.6	Share of Social Insurance Contributions in the Wages and Salaries Sum, %	7
6	Providing Additional Information.....	8
7	Example Photo of the Web Form	8

1 Data Content

Employers are requested to report data concerning the whole enterprise on the number of paid employees in employment relationships, number of hours worked or paid, wage and salary costs and the share of social insurance contributions in the wages and salaries sum. The data concerning the number of employees are requested for the last payment period of a quarter. The data asked about labour costs and the number of hours worked should relate to all payment periods that ended during a quarter.

2 Who Does the Inquiry Concern?

As a rule, enterprises report data concerning the whole enterprise. If an enterprise has significant activity in several industries, Statistics Finland asks to report the data by industry. Then the enterprise has industry-specific questionnaires in the data collection.

The sample has been drawn from Statistics Finland's Business Register. Data on each quarter must be submitted by the end of the month following the quarter.

This form is used in those service industries where pay is typically based on monthly pay. The inquiry covers all activities of enterprises apart from agriculture, forestry and fishery.

The inquiry concerns labour costs of the enterprise's personnel with an employment relationship. The answer should also cover

- The enterprise's paid top management
- Part-time and fixed-term employees
- Students, trainees and those employed with subsidised measures who receive pay
- Whole personnel of enterprises that hire labour (not the so-called user enterprise)
- The inquiry does not concern
- The personnel who do not have an employment relationship with the enterprise (entrepreneurs, hired personnel and freelancers, fee recipients' in consulting and other tasks)
- Those working mainly abroad or in enterprises registered abroad. (E.g. employees on secondment are not included in the inquiry if their income is not taxed in Finland based on the so-called six-month rule.) In addition, costs of social insurance contributions determined based on insurance pay are not reported.

The costs and the number of hours worked should correspond to one another. Under 'number of working hours' report the hours for which main compensation is paid during the quarter in question. If it is not possible to report the number of hours worked (paid/worked) for some special groups.

3 Contact Persons

Inquiries related to the data content and electronic data collection for the labour cost survey can be addressed to the contact persons found on Statistics Finland's data collection pages: <https://www.stat.fi/en/surveys/tyne>

E-mail: tvkindeksi@stat.fi

4 General Instructions for Electronic Data Collection

4.1 Logging into the Service

Responding is made on the electronic questionnaire with the identifiers given in the accompanying letter. Instead of your own inquiry identifiers, you can use the Suomi.fi identification and mandates maintained by the Digital and Population Data Services Agency. The Suomi.fi mandate code of data collection is to respond to data collections from enterprises and organisations.

You can log in to the form at: <https://login.stat.fi/auth/login/targets/tyne?lang=en>

Missing identifiers and passwords can be inquired at tvkindeksi@stat.fi

4.2 Contact Information

The details of the person filling in the inquiry should be given on the form (name, telephone number and email address). We will contact that person if the information given appears unclear. Please note that it is mandatory to give contact information.

The enterprise's pre-filled information should be checked and corrected if needed. The name of the enterprise's contact person is filled in the enterprise's contact person field.

If the Business ID changes - if the legal activity of the enterprise ends, but the activity continues in a new enterprise - the new ID can be reported in the "New Business ID" field.

4.3 Labour Costs

Data concerning labour input and costs are transferred to Statistics Finland's system by pressing the "Save" button. If asked to correct the data or comment on the reason for a deviating value, a notification about this will appear on the form when saving. However, it does not prevent from saving the data. It is not possible to save the data if text data have been entered in a numerical field. More information about [comments on validation errors](#).

Data for the previous quarter can be saved on the form only if they are completely missing. In other cases, the data for the previous quarter and older quarters must be delivered as [secured email](#).

5 Instructions by Question

5.1 Specification of Employee Groups

Data concerning the number of personnel, working hours and labour costs are requested on the enterprise's full-time and part-time employees in total and only on part-time employees. Employees who have a full-time employment relationship at the end of the reporting period are considered full-time employees. All other employees are counted as part-time employees.

5.2 Reporting Period (dd.mm.yyyy)

Report all pay periods ending during the quarter in total. The start and end dates of the reporting period are most often the same for monthly-paid employees as for quarters.

- 1st quarter 1 January to 31 March
- 2nd quarter 1 April to 30 June
- 3rd quarter 1 July to 30 September
- 4th quarter 1 October 31 December

If data concerning the whole quarter are not available, you can also report data for a shorter period. If pay periods do not fall on quarters, the first pay period to be reported can already start during the previous quarter. However, the last pay period to be reported must end before the beginning of the next quarter. E.g. in the 1st quarter (1 January to 31 March) the reporting period can be 29 December to 21 March.

5.3 Number of Wage and Salary Earners at the End of the Reporting Period

Report the number of paid employees with employment relationships at the end of the reporting period.

Do not report persons who are on unpaid leave on the last day of the re-orting period, and the unpaid absence has lasted over two weeks.

NB Only the number of persons with an employment relationship at the end of the reporting period is reported under 1, but all hours worked and costs – including for those who no longer have an employment relationship at the end of the reporting period or are on unpaid leave – are reported under 2 to 4.

5.4 Working Hours (in Full Hours)

5.4.1 Select Hours Worked or Paid

Report hours primarily as hours worked. The number of hours worked should be reported when the enterprise is able to follow changes in the number of hours worked by means of working time reporting. If the number of hours worked is not available, you can also report paid hours.

5.4.2 Hours Paid

Paid hours must include both paid hours worked and paid absences.

Hours of paid absences include, for example:

- Paid annual leave
- Leave in lieu of holiday pay
- Mid-week holidays on working days and other general days off
 - These are New Year's Day, Epiphany, Good Friday, Easter Monday, May Day, Ascension Day, Midsummer Eve, Independence Day, Christmas Eve, Christmas Day and Boxing Day
- Paid sickness and accident leave
- Paid childbirth and childcare leave
- Paid leave granted due to personal reasons,
- Lengthening of paid leave given as compensation for Sunday work
- Days off granted to shorten working time regardless of whether paid as part of hours worked or hours not worked

Hours of paid leave are determined for working time normal for the field, for those doing daytime work usually for weekdays. If the person's regular weekly working time is 37.5 hours, the length of a paid week of absence is determined as 37.5 hours and the length of a day absent is 7.5 hours.

Paid hours of one wage and salary earner: (number of working days * length of working day) + extra and overtime work – unpaid absences.

5.4.3 Hours Worked

Hours actually worked refer to working hours employees have spent at their actual duties. Hours worked are obtained when paid absences are deducted from paid hours. Personnel training is hours worked.

Hours worked by one wage and salary earner:

(number of working days * length of working day) + extra and overtime work – unpaid absences – paid absences.

Hours of overtime and extra work are hours for which monetary compensation has been paid and which have not been taken as leave. Standby hours are not included in overtime hours.

In performance-based work (piecework, contract-paid) the number of hours worked must be estimated on the basis of regular or average weekly work-ing hours, e.g. 37.5 hours per week.

5.4.4 Number of Working Hours

Report the total number of working hours (paid or worked) of full-time and part-time employees. Also report the number of working hours of only part-time employees.

NB! Deduct the number of working hours during lay-off periods. Hours of one wage and salary earner's lay-off period: number of lay-off days * length of lay-off day.

5.5 Wage and Salary Costs (in Full Euros)

5.5.1 Pay Subject to Preliminary Withholding Tax

Report for all pay periods ended during the reporting period:

- Pay, bonuses and benefits in kind subject to withholding tax paid in accordance with Section 13 of the Preliminary Tax Withholding Act, as well as remuneration costs arising from exercising of incentive stock options

- Also pay paid retrospectively and pay paid one-off or at regular intervals

5.5.2 Pay for Extra and Overtime Work

Report basic pay paid for extra and overtime hours and all compensations, such as compensations for shift, Sunday or public holiday work.

Pay for extra and overtime work is pay received by the employee for work done outside regular working hours determined on the basis of hours worked.

Also report pay for the working hours for which the person is paid extra pay based on the number of working hours in the calculation period according to collective agreements. Working time compensated by leave is not counted in extra and overtime work.

5.5.3 Performance Based Bonuses

Report performance-based bonuses included in wages and salaries subject to withholding tax paid during the reporting period. Performance-based bonuses can accumulate in periods longer than the pay period.

Report

- Pay paid based on the attainment of the organisation's previously agreed performance target
- Synthetic option (share-based bonus), i.e. monetary payment, the amount of which is determined based on the development of the share price of the employer company.

Do not report commissions paid to employees paid on commission.

The basis for the performance-based bonus is generally financial result, realisation of the productivity or development targets. It is based on other than one's direct work performance.

5.5.4 Other Extraordinary or One-off Pay (e.g. Holiday Bonus)

Report extraordinary or one-off pay included in wages and salaries subject to withholding tax which was not reported above.

For example

- Holiday bonus and holiday supplement

- Pay related to ending of an employment relationship (pay for the period of notice without the obligation to work, redundancy pay)
- Pay increase paid retrospectively for the previous quarter
- Cost caused by exercising of incentive stock options
- Seniority increment or similar paid irregularly
- Allowance for leave in compensation for shortened working hours paid irregularly
- Fee or bonus paid irregularly, but not performance-based bonus reported in 3c
- Emergency call-out allowance
- One-off compensations paid on the basis of the collective agreement
- Initiative bonuses

5.6 Share of Social Insurance Contributions in the Wages and Salaries Sum, %

Report the share (=tariff) of social insurance contributions in the wages and salaries sum paid by the employer during the reporting period. The share paid by the employee is not taken into consideration in the tariff.

Because the tariffs of social insurance contributions vary by personnel group, the tariffs should be weighted by the wages and salaries sum weights for the tariffs of different personnel groups. The tariff estimated for the calendar year can usually be used for all quarters. If changes occur in the payment bases or costs (e.g. personnel structure or payment percentages) or tariffs, they should be taken into account when determining the tariff for a quarter.

The tariff must cover the enterprise's statutory and voluntary social insurance contributions, that is

- Statutory and voluntary employment pension contributions
- Pensions paid by enterprises direct to their employees
- Employer's sickness insurance contribution or social security contribution
- Statutory and voluntary accident insurance contributions
- Unemployment insurance contributions
- Group life insurance contribution
- Costs from other voluntary insurance related to use of labour input

The enterprise must estimate the tariff as precisely as possible using the available data. The data can be reported separately for full-time and part-time employees as an average for the whole enterprise/kind-of-activity unit, and separately for part-time employees when they can be defined for part-time employees.

The average social insurance contribution percentages for the reporting year and the tariff calculation examples can be found in the help files on the [data collection pages](#)

6 Providing Additional Information

Report, for example

- If the data differ significantly from earlier data
- If it has not been possible to specify part-time employees
- If the number of hours worked is significantly lower due to lay-offs, for example
- If due to system changes the data are not comparable with earlier data
- Comments related to data checks (comments received in connection with saving)

7 Example Photo of the Web Form

	Q4 / 2022		Data for the previous reporting period	
Reporting period (dd.mm.yyyy)	Starting date	Ending date	Starting date	Ending date
	Full-time and part-time employees total	Part-time employees only	Full-time and part-time employees total	Part-time employees only
1. Number of wage and salary earners at the end of the reporting period	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Working hours (in full hours)				
2a. Select hours worked or paid	<input type="radio"/> Worked <input type="radio"/> Paid	<input type="radio"/> Worked <input type="radio"/> Paid	<input type="radio"/> Worked <input type="radio"/> Paid	<input type="radio"/> Worked <input type="radio"/> Paid
2b. Number of working hours	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Wage and salary costs (in full euros)				
3a. Pay subject to preliminary withholding tax in total, of which	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3b. extra and overtime work	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3c. performance-based bonuses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3d. other extraordinary or one-off pay (e.g. holiday bonus)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Share of social insurance contributions in the wages and salaries sum % (in the form of 00,00)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>