

Instructions for reporting of salaries for individuals

Salary structure statistics, private sector 2017 (AM/SLP)

What should be reported?

Salaries are to be reported for each person in the enterprise. If the enterprise has several workplaces, the information of the individuals is to be reported at each workplace. Workplace refers to the address that is given at the top of the form for individuals.

The reporting period is **1 September - 30 September 2017**. The information should be as close to this period as possible.

Report individual information for all persons who:

- are between ages **18 and 66** on 30 September **and**
- have worked at least one hour with pay during September.

Report information for all categories of personnel at the workplace: manual workers, non-manual workers, persons with employee agreements, managers, managing directors, active co-owners/family members, persons employed on a project basis, trial employees, trainees etc., regardless of whether they are permanent or temporary employees.

Do not report individual information for:

- Persons who have not worked at all in September due to leave of absence, sickness etc.
- Pupils/trainees/apprentices and employees in labour market policy measures/programmes.
- Piece work employees and persons who have only received compensation.
- Active part owners/family members with unknown agreed pay and time worked.
- Employees working on board and abroad.

How can information be submitted?

Enterprises with 50 employees or more are expected to report information in a data file. If it is not possible to obtain a data file from the payroll system with the information, there is an Excel template that can be filled in manually. This file can be downloaded at www.scb.se/slp. The data file is also recommended for enterprises with 20 or more employees.

Reporting via the Internet:

Log on at www.scb.se/slp. You will find your user ID and password in the information letter.

Reporting on a web template:

Enterprises with fewer than 50 employees can report individual information directly in a web form at www.scb.se/slp.

Reporting on a data file:

- Most of the pay systems on the market are able to retrieve this kind of information on a data file.
- A description of how the file can look is available at www.scb.se/slp. Click on the link *item description for file*.
- The file is then delivered via www.scb.se/slp

Report using a Excel template:

- Excel template can be downloaded from www.scb.se/slp

Instructions for the questions in the form "Reporting of pay for individuals"**Personal identification number**

Personal identification number is to be filled in with 12 digits, e.g. 19600101-1111. If the workplace submitted information for the previous year, personal identification numbers of the persons are pre-printed. Pre-printed personal identification numbers that are no longer current should be skipped. You can also answer "no" to the question if the person worked during September.

To add personal identification numbers, click on "add a person" and then fill in the personal identification number and press "report" to fill in the remaining information for that person.

But first, please see page 1 in this instruction about who and who should not be included.

Please note! Only those who have worked at least one hour during September are to be included.

2. Occupational code (SSYK12)

To look for the correct occupation in the web form, the search function on the toolbar is used. If the information is to be sent via a file, the search function for occupation is under "instructions" on the toolbar. All persons for whom we request information in this survey are to have an occupational code.

For example:

- If a person is educated as an economist but works as a receptionist, receptionist is the occupation to be given, occupational code 4225.
- If a person works as a "consultant", please specify the area of activities, e.g. IT-architect, occupational code 2131.
- A project manager is coded on the basis of the function of the project.
- Company managers whose main jobs are to plan, lead and coordinate operations in general, are classified as "manager". However, if the occupational work has the most bearing, classification should be accordingly. For example, the owner of a company may work for the most part as a floor layer, the occupational code is then " 7122", "floor layer".

3. Occupation or work duties

If an occupational code has been given, the question does not need to be filled in. If you are unsure if the code is right, it is good to describe the occupation or the work duties in plain language.

4. Category: manual worker or non-manual employee

Which staff category does the person belong under?

Manual workers and non-manual workers are defined by the wage agreement of the trade unions. Employees within the LO unions' wage agreements are classified as manual workers. Other employees are classified as non-manual workers.

Please note that employees are classified as manual or non-manual workers by the area of wage agreement and not by agreements for general conditions, pension agreements or collective insurance areas. If there is no collective agreement at the workplace, find out which wage agreement area would apply if one belonged to a union.

The following codes are used when reporting via a data file: Manual workers = 1, Others = 2

5. Type of pay (monthly, weekly or hourly)

If the person is paid every two weeks - re-calculate the pay in question 6 to weekly or monthly pay, and fill in the corresponding type of pay.

If reporting on a data file, the following codes are used to give each type of pay:
Monthly pay = 1 Weekly pay = 2 Hourly pay = 3

Reporting (question 6 and 11-13)

The following compensation is **not** to be included in the reporting in question 6 and 11-13:

- Sick pay
- Holiday pay
- Contracted remuneration for lost pay due to public holidays
- Severance pay
- Daily allowance, reimbursement for car, entertainment, office, telephone etc.
- Share of profits
- Employer social contributions and other collective fees

6. Agreed fixed gross pay

What is the agreed fixed gross pay (monthly, weekly or hourly)?

- Fill in the agreed fixed gross pay.
- Fixed pay supplements are to be included, such as reassignment supplements, shift supplements, personal supplements such as supplements for time of employment, extra competence etc.
- Part-time pay is to be reported for part-time employees.
- If gross pay deductions are made for things like personal computers, these are to be reported in the fixed pay before the deduction.
- If pay has been revised during the measurement period, the new pay is to be reported.
- If the person is paid every two weeks, re-calculate the pay to weekly or monthly pay.

7. Agreed weekly working time

What is the agreed weekly working time?

Fill in the agreed normal weekly working time during a normal work week.

If the person does not have an agreed weekly working time, write 00.00.

8. Weekly working time for a corresponding full time position

What is the weekly working time for a corresponding full time position?

If the person works part time or is paid by the hour, fill in the time that would correspond to a full time position.

9. Actual number of hours worked

How many hours did the person work during all of September?

Please report the actual number of hours worked during normal working hours, and include additional time, overtime and inconvenient hours.

- Only work that has been conducted is to be reported. Time for on-call duty, holidays, sickness absence, waiting, free days due to re-organisation of working time is **not** to be included.
- If a split reporting period is used, this can be used instead of September.
- If the number of hours is missing in the payroll system, a calculation can be done as follows:
weekly working time x number of weeks (4.35) + (additional time and overtime) - time of absence.

10 Additional time and overtime

How many hours were paid for additional time and overtime?

The number of hours of work conducted and paid for additional time and overtime is to be reported separately. The hours are also to be included in question 9 (Total time worked in September).

- No breakdown of simple or qualified overtime is to be done.
- Please note that the hours that have only been used as compensation in free time are **not** to be included.

11. Variable pay

In addition to fixed pay, how much in total was paid in variable pay for September?

You are only to report variable pay that corresponds to the hours that were reported in question 9.

The following types of variable pay are to be included:

- Incentive pay, piece work pay
- Commission, performance pay, bonuses according to agreements

Share of profits is **not** to be included.

If the measurement period 1 September–30 September is not representative for variable pay, then choose one of the following alternatives:

1. Use an average per hour over the year and multiply by time worked during the period
1 September – 30 September
2. Use an average per month over the year
3. Use a more suitable month and inform this period

Example:

Charlie has commission that varies considerably from month to month. During the period January - September he received SEK 50 000 in commission, unevenly distributed over the months. To get a representative value, an average for a longer period should be used. An average can be calculated in different ways.

Calculation according to alternative 1:

Charlie has worked 1400 hours during the period January – September. During September he worked 170 hours.

The average variable pay/hour: SEK 50 000/1400 hours=SEK 35.71/hour

Variable pay for September: 170x35.71= SEK 6071.-

Calculation according to alternative 2:

An average per month for the period January-September (July is a non-working month due to holiday): 50 000/8=SEK 6250.-

If it is not possible to differentiate between fixed pay and incentive pay, or if the hourly pay varies for different tasks, the person should be reported as being paid by the hour in question 5. Information in question 6 (agreed fixed pay) in this exceptional case is not to be reported. Instead, report the total sum of fixed and variable pay earned during the period 1 – 30 September in question 11 (variable pay). Total hours worked during the period are to be filled in as usual in question 9.

12. Compensation for shift and inconvenient hours, risky work, unsanitary conditions, heat etc.

Report the sum for paid cash supplements during September for:

- Shifts, inconvenient hours or staggered working hours
- Risks, unsanitary conditions, heat etc.

Report only supplements for hours that are included in the total number of hours in question 9. Basic pay is **not** to be included in the reported sum for supplements.

13. Benefits, compensation for on call time, travel time

The following pay is to be reported:

- Value of taxable benefits during September for things like cars, fuel, meals, housing benefits, gratuities etc. according to the norms of the National Tax Board.
- On call and availability pay
- Compensation for travel and waiting time outside of normal working hours
- If the measurement period 1 September – 30 September is not representative for these values, use an average per month over the year.

14. Of which benefits

What is the value of taxable benefits during September that are included in question 13 above?

For example, car, fuel, meals housing benefits, gratuities etc. according to the norms of the National Tax Board.

15. Type of shift hours (mining and manufacturing industries only)

Type of working time (shifts) is only to be reported for workplaces in the mining and manufacturing industries. It is printed on the form if you are to fill in the type of working time for your staff.

The following codes are to be used:

1 = Day work

2 = Two shift

3 = Intermittent/ discontinuous three shift

4 = Continuous three shift

5 = Underground work

6 = Constant night shift

7 = Other types of shifts

16. Number of holidays

Number of holidays that the employee is entitled to regardless of whether holiday pay has been earned or not (usually at least 25 days).