

# Instructions

## *Short-term statistics, wages and salaries in the private sector*

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Version	Date	Summary of changes
1.1	2017-10-06	Sections 1.4, 3.3, 3.4 and 3.12 are clarified.
1.2	2018-01-18	2.1 and 3.1 are clarified.
1.3	2019-01-11	2.8 and 3.11 updated due to new sick pay rules. 3.2 Update on what not to be included for non-manual worker paid by the hour
1.4	2019-09-20	Clarified that it is the salary payment during the measurement month that should be reported.

## 1. Overall

### 1.1 What should be reported?

The reporting of statistics is to be done in total for the entire enterprise/the given workplaces each month. The data to be submitted is salaries paid out during the measurement month. This can be prepared and submitted immediately after the payroll run that month, or the salary payment that month. The breakdown of presentation is described in the information that was sent to the enterprise. The presentation is to be divided into manual workers paid by the hour, manual workers paid monthly and non-manual workers (paid monthly and hourly). 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.

### 1.2 Who should be included?

The following employees from age 18 up to and including age 66 are to be included:

- Employees who are paid monthly who were employed during the month and employees paid hourly who received pay during the measurement month. Employees who had another form of pay than monthly or hourly, (e.g. weekly) are to be summed up so that the information refers to the entire measurement month.
- Persons who are paid monthly who had holiday or were on leave of absence during the measurement month
- Persons on probationary employment
- Substitutes and holiday workers

### 1.3 Who should not be included?

The following are not to be included:

- Owners and managing directors
- Working from home with unknown working time
- Piece work employees
- Pupils/trainees/apprentices and employees in labour market policy measures
- Employees working on board and abroad

### 1.4 Keep in mind that...

- ... The data to be submitted is salaries paid out during the measurement month. This can be prepared and submitted immediately after the payroll run that month, or the salary payment that month...information is to refer to both full-time and part-time employees at the given enterprise/workplace
- ...pay that is reported is before taxes and any deductions

## 2. Requested information – manual workers paid by the hour

### 2.1 Pay for hours worked before taxes and other deductions

Add up the paid wages during the measurement month that were paid to manual workers paid by the hour. Wages that are reported are to be before taxes and before any deductions. The wages are to correspond to the reported number of hours worked.

Includes:

- Hourly pay, commissions / performance pay / fixed supplements
- Supplements for inconvenient hours, staggered working hours
- Overtime pay (including overtime supplements)
- Piece work supplements, shift work supplements, hazardous work supplements, waiting time supplements, travel time supplements between two workplaces.

Does **not** include:

- Holiday pay, holiday compensation or other leave with pay
- Weekend pay, weekend compensation or other supplements for time not worked
- Supplements for preparedness time or compensation for on-call duty.
- Pay supplements for other periods than the reporting period
- Reimbursements, such as daily allowance or compensation for tools
- Redundancy pay / lay-off compensation
- Sick pay
- Retroactive pay and lump sums that are paid after completed central or local wage/salary negotiations
- Bonus which is not set and that is not paid monthly

### 2.2 Of which overtime supplements

Overtime supplements that are paid is to be reported. Overtime supplements are to correspond to overtime hours. Please note that it is overtime supplements that are requested and not overtime pay, the basic pay for overtime hours is not to be included. Extra time/fill time by part-time employees is not to be included.

### 2.3 Number of hours worked

Add up the number of hours actually worked, and include extra time, overtime and inconvenient hours. Only work that has been conducted is to be reported. Holiday, sick leave, care of sick children, on-call and preparedness time etc. is not to be included. The hours should correspond to the salary/wages that are presented under "Pay for hours worked before taxes and other deductions".

### 2.4 Of which overtime hours

Report the number of overtime hours paid for. The hours should correspond to the presented overtime compensation. For those paid by the hour who receives overtime compensation with one month's delay, "Of which overtime hours" is also reported with the delay. Do not include extra time/fill time. Overtime that is taken in free time or is saved in an "overtime bank" is not to be included, but is included in "Number of hours worked".

### 2.5 Paid retroactive wages/salaries

Add up the retroactive gross wages/salaries that were paid during the measurement month. The sum shall only refer to retroactive wage/salary increases that were paid after completed wage negotiations. Other types of payments that occur afterwards, such as bonuses and pay corrections are to be reported under "Variable supplements and supplements referring to earlier periods".

### 2.6 Period that the retroactive payment refers to

Give the time period that the retroactive payment refers to. Retroactive pay cannot refer to the measurement month.

*Example: New wages/salaries apply as of April. New wages/salary levels are not fixed at this time point, and are paid in connection with June wages/salaries at the same time as retroactive wages/salaries are paid. The period for retroactive wages and salaries will be April – May.*

### 2.7 Variable supplements and compensations concerning previous periods

Add up all the paid variable supplements that could not be presented previously due to time delays, for example lengthy piecework. Supplements that cover months other than the current month are also to be included, such as quarterly bonuses. Adjustments in salaries/wages that were made that were not a result of the new wage and salary agreements are to be presented. Retroactive wages/salaries that were paid after completed wage/salary negotiations are to be presented under "Paid retroactive wages/salaries".

## 2.8 Sick pay

Add up the sick pay that was paid during the measurement month. Sick pay refers to the first 14 days of each sickness period. Please note that we ask for sick pay, and not wage/salary deduction because of sickness.

## 2.9 Number of employees

Report the number of employees who are paid by the hour and who received wages during the measurement month. Do not include any persons who are in the employee register but who have not received wages.

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## 3. Requested information – manual workers who are paid monthly/ Non-manual workers (paid monthly and hourly)

Manual and non-manual workers who are paid monthly are to be presented separately. The instructions are the same for the different categories of employees except the information about "Number of full-time positions" which is only to be reported for non-manual workers. Employees with fixed weekly pay are presented as employees paid monthly by multiplying the weekly agreed working time by 4.3.

### 3.1 Number of full-time positions (two decimals)

The information is only to be reported for non-manual workers. Sum up the number of non-manual workers, recalculated to full-time positions, for the month. Please include absences, such as sick leave and leave of absence. Report the number of full-time positions with two decimals.

*Example: Two persons each have a full-time position (100%) One person has a half-time position (50%) The number of full-time positions is  $1.00 + 1.00 + 0.50 = 2.50$*

*Non-manual workers paid by the hour:* The number of hours worked (deduct extra time and overtime hours), by using the full-time factor, which we set at 172 hours in this example, results in the number of full-time positions. For example, 86 hours/172 hours = 0.50 full-time positions.

### 3.2 Agreed monthly salary including fixed supplements

Add up the employees' agreed monthly salaries (salary according to employment contract) that are current during the measurement month. Please include absences, such as sick leave and leave of absence. Part-time pay is to be reported for part-time employees. Fixed supplements that are tied to the position or the individual are to be included. Wages/salaries that are reported are to be before taxes and before any deductions. For example, do not include holiday supplements, overtime compensation, travel time compensation, on-call and preparedness pay. Agreed monthly salary is to be equal for every month, unless changes occur in the structure of staff and/or employment contracts.

*Example: Two persons each have a full-time position with SEK 20 000 as the agreed monthly salary for each person. Another person has a half-time position with SEK 10 300 as monthly salary. Total agreed monthly salaries are  $SEK 20\ 000 + 20\ 000 + 10\ 300 = 50\ 300$  per month*

Please note that the agreed monthly salary refer to the current month. The new salary after a pay review are to be reported from the month it was first disbursed. Any back pay are to be reported under "Paid retroactive wages/salaries. Please be observant that new wages are not reported too early if new wages are applied to the payroll system and statistics are reported for a previous month when the salary did not actually apply.

For categories of staff that have a fixed and a variable part of salary, only the fixed salary is reported. Commission, piece work supplements, separate shift supplements or similar are to be reported under "Variable supplements".

*Non-manual workers paid by the hour:* Add the agreed hourly salaries and fixed supplements that has been paid during the measurement month. The salaries should be set against the reported number of hours worked. Please note that holiday supplements and variable supplements shall not be included in the sum.

### 3.3 Number of agreed hours

Add up the employees' agreed monthly salaries according to employment contracts. Please include absences, such as sick leave and leave of absence. Agreed hours worked refer to normal working time during weeks that are without holidays according to the employment contract. The agreed hours according to part-time employment are to be reported for part-time employees. Agreed monthly salary is to be equal for every month, unless changes occur in the structure of staff and/or employment contracts. The number of working days during the month should **not** affect the reporting, and on-call, preparedness, and response time is not to be included as number of agreed

hours. Calculate like every month includes 4.3 weeks, that is, the sum of the agreed working hours per month = weekly working time (for all employees) x 4.3.

**Example:** Two persons each have a full-time position (40 hours per week). Another person has a half-time position (20 hours/week). The number of agreed hours will be  $(2 \times 40 + 1 \times 20) \times 4.3 = 430$  hours.

*Non-manual workers paid by the hour:* Add up the hours worked for persons paid by the hour during the measurement month and deduct extra time and overtime hours.

### 3.4 Variable supplements

Add up the variable supplements that have been paid during the measurement month.

Includes:

- Commission, bonuses, incentive pay, separate shift supplements
- Supplements for inconvenient hours, staggered working hours
- Overtime compensation
- Piece work supplements, shift work supplements, hazardous work supplements, waiting time supplements, travel time supplements between two workplaces.

Does **not** include:

- Holiday supplements, daily allowance, supplements for car expenses, entertainment or other supplements for time not worked
- Supplements for preparedness time or compensation for on-call duty
- Pay supplements for other periods than the reporting period
- Retroactive wages/salaries and lump sum payments that are paid after completed central or local wage/salary negotiations
- Bonus which is not set and is not paid monthly

### 3.5 Of which overtime supplements

Overtime supplements that are paid are to be reported. Overtime supplements are to correspond to overtime hours.

**Please note** that it is overtime supplements that are requested and not overtime pay, the basic pay for overtime hours is not to be included. Extra time/fill time by part-time employees is not to be included. In case supplements for overtime is replaced by an amount that corresponds to the agreed monthly salary per month divided by a divisor, the basic pay should then be excluded from the compensation. Basic pay comprises the agreed monthly salary divided by the agreed working time. **Do not include** paid supplements that have not been earned during the referred pay period.

### 3.6 Number of hours worked

Add up the number of hours actually worked, and include extra time, overtime and inconvenient hours. Only work that has been conducted is to be reported. Do not include hours not actually worked like holiday, sick leave, care of sick children, on-call and preparedness time etc. Some parts of the hours for holiday, sickness, overtime etc. may be reported with one month's delay, depending on when the pay is paid. If information on actual hours worked is missing, it can be calculated as normal working time per month (usually 40 hours x 4.3 weeks = 172 hours) plus overtime minus absences.

### 3.7 Of which overtime hours

Report the number of overtime hours paid for. The hours should correspond to the reported overtime compensation. Do not include extra time/fill time. Overtime that is taken in free time or is saved in an "overtime bank" is not to be included here, but is only included in "Number of hours worked". Overtime hours that are the basis for paid compensation are not to be included.

### 3.8 Paid retroactive wages/salaries

Add up the retroactive gross wages/salaries that were paid during the measurement month. The sum should only refer to the retroactive pay increase that is paid after completed wage and salary negotiations. Other types of payments that occur afterwards, such as bonuses and pay corrections are to be reported under "Variable supplements and supplements referring to earlier periods".

### 3.9 Period that the retroactive payment refers to

Give the time period that the retroactive payment refers to. Retroactive pay cannot refer to the measurement month.

**Example:** New wages/salaries apply as of April. New wages/salary levels are not fixed at this time point, and are paid in connection with June wages/salaries at the same time as retroactive wages/salaries are paid. The period for retroactive wages and salaries on the measurement month June will be April – May.

**3.10 Variable supplements and supplements concerning previous periods**

Add up all the paid variable supplements that could not be presented previously due to time delays, for example lengthy piecework. Supplements that cover months other than the current month are also to be included, such as quarterly bonuses. Adjustments in salaries/wages that were made that were not a result of the new wage and salary agreements are to be presented. Retroactive wages/salaries that were paid after completed wage/salary negotiations are to be presented under "Paid retroactive wages/salaries".

**3.11 Sick pay**

Add up the sick pay that was paid during the measurement month. Sick pay refers to the first 14 days of each sickness period. Please note that we ask for sick pay, and not wage/salary deduction because of sickness.

**3.12 Number of employees**

Present the number of employees who are paid a monthly salary, as well as non-manual workers (paid monthly and hourly) who were employed during the measurement month. Please include absences, such as sick leave and leave of absence.

*Non-manual workers paid by the hour:* Only report the number of non-manual workers paid by the hour that have worked and received pay for hours worked. Any non-manual worker paid by the hour that are in the employment register but have not worked are not to be included.

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**4. Requested information - Manual workers/Non-manual workers**

**4.1 Increases in wages/salaries**

Mark if any pay increases have occurred for the majority of the employed manual workers (paid by the hour and paid by the month together), and non-manual workers for the current measurement month. Pay increases are to be the result of central or local wage and salary agreements.