

Instructions for the Labour Cost Survey 2024

General information

The Labour Cost Survey collects data on the total expenditure borne by an employer in order to have people employed during the year. Data should be submitted about the number of employees, hours worked and hours paid, salary costs, benefits in kind, social insurance contributions, other labour costs, and subsidies. The objective includes measuring the labour cost per hour.

Who should be included?

Employees for whom you had labour costs are to be reported.

The following should not be included:

- hired personnel
- employees who are on leave of absence for whom you did not had any costs
- board members/owners/employees whose remuneration mainly consists of a share of the profits or a one-off payment, assisting family members, employees working on-board or abroad

Please note:

- If an item of information cannot be measured, an estimate should be provided.
- Verify that the submitted data is accurate and is reasonable for your operations, for example that hours and information about costs relate to the employees you are reporting. A number of average values will be calculated and available as data is entered online, for example salary per hour worked.

Survey unit

The reporting should refer to the specified company or local unit. The information provided about the stated business has been retrieved from Statistics Sweden's Business Register. Contact Statistics Sweden if the company/local unit has been merged, closed down, or in some other way is not consistent with the specified information.

Reporting period

The reporting period should cover the full year 2024. If the financial year is split, e.g. if it runs from 1 April to 31 March, sum up the parts of the financial years that fall within the calendar year 2024.

If this is not possible, you may report the split financial year, selecting the financial year that falls for most part in 2024.

If your reporting period deviates from the full year 2024, please include a comment explaining why when answering the survey. Remember that all information that is reported should refer to the same period.

Payroll and accounting systems

Payroll systems contain much of the data that is being requested. Data for statistical reporting can often be extracted from these systems. When extracting data from the payroll system, please make sure that the system is correctly set, concerning e.g. the registration of employees, salary types and absence. It may be necessary to retrieve some data from the accounting system. Ensure that the data is cohesive. For more information on this and accounting guidelines, see the last page of this document.

A. Employees

A.1 Average number of employees (A.1 = A.2 + A.3)

Report the average number of employees during the year for whom you have paid labour costs. If possible, determine the number of employees each month throughout the year according to the payroll, and provide an average of them. Otherwise report the number of employees calculated as an average based on measurements at two or more representative points in time. Round off to the nearest integer.

Example: If seven persons were employed from January-March, nine persons from April-June and 14 persons in July-December, the average is:

$$(7+7+7+9+9+9+14+14+14+14+14+14)/12 = 11$$

A.2 Average number of full-time employees

State the average number of full-time employees that are included in A.1. Full-time employees who were temporary covered by short-time work are to be reported as full-time employees.

A.3 Average number of part-time employees

State the average number of part-time employees that are included in A.1. Seasonal workers and those paid by the hour should also be included. Full-time employees who were temporary covered by short-time work are to be reported as full-time employees under A.2.

A.4 Number of part-time employees converted into full-time units

Calculate and sum up the activity level of the employees reported in A.3 (part-time employees including seasonal workers and those paid by the hour). For example, two employees, working at 50 percent and 70 percent respectively, together make up to an activity level equivalent to 1.2 full-time employees.

If the activity level for part-time employees is not available, it can be calculated by dividing the part-time employee's agreed working hours by the full-time employee's agreed working hours. Thereafter, sum up the activity level of the part-time employees and report the total here.

$$\text{Activity level} = \frac{\text{agreed working hours, part-time employees}}{\text{agreed working hours, full-time employees}}$$

Example 1: An employer has eight employees working 50 percent of full-time and two employees working 80 percent of full-time. Together, they correspond to 5.60 full-time employees. $8*0.5+2*0.8 = 5.60$

Example 2: An employer has three part-time employees during the year. Their agreed working hours were 20, 30, and 32 hours per week. The latter worked for a period of six months. The working hours for a full-time employee are 40 hours per week.

$$\frac{20}{40} + \frac{30}{40} + \left(\frac{32}{40} * \frac{6}{12} \right) = 1.65 \text{ full-time units}$$

B. Hours

The number of hours actually worked and hours paid should be reported separately for the full-time and part-time employees reported in Section A. The difference between hours worked and hours paid is that hours paid also include paid absences, such as holidays. Hours for full-time employees covered by short-time work is to be reported under full-time employees.

B.1 Number of hours actually worked

for full-time and part-time employees, respectively

To be included:

- hours worked during ordinary working hours, overtime, additional time and on-call duty, non-regulated working hours, shorter breaks, waiting- and travel time during ordinary working hours

Not to be included:

- holidays, sick leave, non-working days, leave of absence, care of children and any other absence for which remuneration is paid, for example absence due to short-time work
- hours worked for which employees do not receive remuneration
- preparation and waiting time beyond ordinary working hours

If no information is available on the number of hours actually worked, it can be calculated in the following way for full-time and part-time employees, respectively:

agreed weekly working hours for full-time employment* (A.2 or A.4)*52.29¹
+ overtime during year
+ on-call duty during year
- hours of absence during the year (holiday, layoff, sick leave, etc.)
= number of hours actually worked during the year

B.2 Number of hours paid

for full-time and part-time employees, respectively

Hours paid are hours worked (B.1) plus paid absences such as holidays. Sum up the hours worked and not worked for which the employees have received remuneration. For seasonal and hourly paid employees who did not have vacation, hours corresponding to holiday pay compensation (approx. 12%) must be added.

To be included:

- hours worked during ordinary working hours, overtime, additional time and on-call duty, non-regulated working hours, shorter breaks, waiting- and travel time during ordinary working hours
- compensated absence, such as holidays, public holidays, sick leave, paid leave of absence and paid hours during layoff (for example 80% paid hours during 60% short-term layoff)

Not to be included:

- waiting day before benefits are paid, preparation time, waiting time, travel time outside of ordinary working hours, and overtime compensated with free time
- sick leave not compensated by the employer (as a rule, after 14 days of consecutive sick leave)
- absence time during short-term layoff without remuneration

If no information is available on the number of hours paid, it can be calculated in the following way for full-time and part-time employees, respectively:

agreed weekly working hours for full-time employment* (A.2 or A.4) * 52.29¹
+ overtime during year
+ on-call duty during year
- unpaid absent hours during year such as

- days before benefits are paid
- other unpaid sick leave
- unpaid leave of absence
- absence time without remuneration during short-term layoff

= number of paid hours during year

C. Wages and salaries

In Section C, the costs of wages and salaries in 2024 are to be reported for the employees reported in Section A.

C.1 Total cost of wages and salaries (C.1 = C.2 + C.3 + C.4 + C.5 + C.6)

Report the total salary costs, which should be the sum of C.2 to C.6. Benefits should not be included here, but should instead be reported in Section D.

C.2 Payment for hours worked and not worked

Add up the salary for hours worked and salary for time not worked. The reporting should include all **regular salaries** except the parts of a salary that are included in C.3-C.6.

To be included:

Salaries for time worked:

- fixed pay and allowances linked to the position or individual
- variable salary and variable allowances e.g., commission, incentive pay, supplements for inconvenient hours, staggered working hours, overtime/additional time, on-call duty, waiting and preparation time, shift and piece work, supplements for hazardous work and special working conditions
- severance pay when work is carried out

Salaries for hours not worked:

- salaries for holidays
- public holidays
- family-related matters
- compensation for absences, such as training for broader competence
- severance pay when work is not carried out

Not to be included in C2:

- sick pay and compensation over and above the Swedish Social Insurance Agency's benefits (C3)
- bonuses/share of profits/employee stock options (C4)
- redundancy pay (C5)
- payment into employee savings schemes (C6)
- benefits (D1)
- director's fees

C.3 Sick pay and remuneration over and above the benefits paid by the Swedish Social Insurance Agency

Report the sick pay that the employer paid to the employee, such as sick pay for the first 14 sick days. Note that it is not the sick deduction that is to be reported. Remuneration paid by the employer in addition to the benefits paid by the Swedish Social Insurance Agency should also be included here, such as supplementary parental benefits and sick leave paid by the employer to the employee after day 14. Compensation that the employer may have received for sick pay costs are to be reported as subsidies on variable G.1.

C.4 Bonuses, share of profits, employee stock options

Report any bonuses, shares of profits, employee stock options and other irregular payments that are paid without any legal obligation, such as a thirteenth monthly salary. The bonuses should refer to the year 2024, regardless of when it was paid. Bonuses for 2024 paid out in 2025 should be reported, while bonuses for 2023 that were paid out in 2024 should not be reported. Bonuses that are paid regularly every month should be reported under C.2. Regarding employee stock options, it is suitable to report the taxable part, i.e. the share value minus the redemption price.

C.5 Redundancy pay

Report redundancy pay to employees who have been made redundant or remuneration paid in lieu of notice.

C.6 Payments into employee savings schemes

Report transfers into savings schemes or funds for the purchase of the company's shares or other financial assets on behalf of the employee.

¹ Number of weeks in 2024

D. Benefits, etc.

D.1 Benefits in kind and cash contributions

Report the actual costs of benefits. If it is easier, you may instead report the value of the benefits calculated according to recommendations by the Swedish Tax Agency.

To be included:

- free/company cars, housing provided by the employer, free or subsidised meals, free travel to and from the workplace, beneficial loans to employees, etc.
- daily allowances *over* the standard (the taxable part) and other *taxable parts* of reimbursements
- cash remuneration, such as remuneration for proposal activities, inventions, compensation/contributions to housing costs, meal costs, travel to/from the workplace, work clothes, work material, and gratuities
- costs that occur in cases where the employer provides the company's products free of charge or at a reduced price to employees

The value of products, goods and services is calculated at market value, which according to the Swedish Tax Agency, corresponds to the regular price (including VAT) of the goods or services. The market value of tax exempt discounts should also be included. If benefits are received at a reduced price, the cost should be calculated as the difference between what the employee paid and the market value of the benefit.

E. Social insurance contributions

E.1 Statutory employer's social security contributions

Report the cost for the statutory social security contributions. These include general old-age pension and sick and parental insurances, which the employer is required to pay by law. The statutory social security contributions for 2024 was 31.42%, but less for persons that turned 66 in the beginning of the year, as well as for persons working in research and development. For the first employee, the employer only needs to pay pension fee contributions (10.21%) during the first two years. This applied to gross wages up to SEK 25 000 per month. On amounts exceeding this, full social security contributions applied (31.42%).

Please note that special payroll tax is to be reported under E.3. Social security contributions associated with collective agreements, such as pension agreements and labour market insurance are to be reported under E.2a.

E.2 Employer contributions according to contractual agreements (pension and insurance premiums)

E.2a Collective agreement benefits

Report costs for pension and insurances regulated by a collective agreement/affiliated collective agreement. That includes e.g. fees/premiums for pensions, labour market and group insurances or other social costs associated with collective agreements. Costs for e.g. pension ITP, transition study fees, work injury insurance TFA and life insurance TGL that is paid and handled by e.g. FORA, Collectum, AFA, Alecta and others, must be reported here.

Employers who finance old-age pension under its own management (FPG/PRI) are to report paid pensions and changes in pension liabilities. If the change in pension liabilities is negative, subtract the amount from the total. Costs should refer to those who were employed in 2024 reported in Section A. Redemption of pension liabilities should not be included.

E.2b Individual contractual benefits

Report costs of individual contractual benefits, such as individually covered pension insurances that have arisen by special agreement between employers and employees.

E.2c Other social insurance

Report costs of insurance premiums for sick pay or holiday pay costs or other social insurance costs not reported under E.2a or E.2b.

E.3 Special payroll tax, etc.

Report any costs of special payroll tax, both on earned income (SLF) and pension costs (SLP). Tax on returns from pension funds and other taxes that may be regarded as labour costs should be included. The special payroll tax is 24.26 percent of the basis for taxation (SLF/SLP).

F. Other labour costs

F.1 Staff training costs

Report course fees, external teachers, hire of equipment, etc. Deduct any contributions to staff training costs. Salary costs for own staff who take part in training, costs for buildings or own equipment used for training should not be included.

F.2 Employer costs for company medical and healthcare schemes

Report the cost of company medical and healthcare schemes, free medicine, medical materials, treatment outside of business operations, eye glasses for computer terminals, etc.

F.3 Costs for staff welfare

Report costs for staff parties, leisure activities, leisure establishments, health promotion funds, coffee and trivial benefits, etc. Childcare should also be included in the costs for staff welfare activities, as well as staff curative activities, staff magazines, directly paid assistance with burials, holiday bonuses, etc. Provisions for staff funds should be reported here. Any reimbursements from a staff fund should be subtracted from the costs reported.

F.4 Costs for staff recruitment and work clothes

Report costs incurred in connection with recruitment of staff. For example, costs for the applicant's travel from another town for the interview, contributions to accommodation in connection with recruitment, costs of language training before the employment begins, costs of recruitment advertisements and fees paid to recruitment consultants.

Also, state the costs for work clothes provided by the employer.

F.5 Other labour costs

Report any other labour costs that have not been reported earlier. Salaries and social contributions for staff outsourced from other companies should not be included.

G. Subsidies

G.1 Subsidies to labour costs

Report all subsidies received that are intended to cover a part or all of the remuneration to employees. Subsidies can, for example, be provided through regional or labour market policy measures, be in the form of a yearly standard subsidy, or be a subsidy aimed to cover salary costs (e.g. wage subsidies).

Also, employers' compensation from the state for study transition insurance, high sick pay costs and short-time work allowance should be reported here, while the support for the reduced employer contributions is not to be reported here, but be deducted in the reporting of statutory employers' social security contributions. The same applies to reimbursements from social insurance institutions and extra insurance, as well as assistance for staff training costs that are not to be reported here.

Please comment on the subsidies and amounts received related to labour costs, such as sick pay, short-time work allowance, wage subsidies, study transition insurance etc.

ACCOUNT GUIDELINES

Payroll systems generally contain much of the information requested, but information may also need to be collected from sources such as accounting systems. Below are references to accounts for those who use the BAS accounting plans' standard accounts. The references should only be considered as guidelines and not complete sources for requested information. The accounts may contain parts of the information and it may be necessary to use supplementary information from other accounts and sources.

Note that most references are at sub-account level. If accounting is done on the main accounts or on accounts that deviate from standard intentions (the meaning of an account has changed), this must be taken into account in data collection. The same applies if accounts are used that are tailored to your activities.

If data is collected from both payroll and accounting systems, ensure that the data is cohesive and not reported twice. The costs should relate to 2024 and the employees reported in Section A.

	BAS 2024	R-BAS 24	Kommun-Bas 24	Stat baskonto 2024
C.2 Payment for hours worked and not worked	7011, 7013, 7082, 7089, 709x, 7211, 7213, 7221, 7285, 7286, 7288, 7289, 729x, part of accounts: 7019, 7219, 7229	40, 411, 419, part of account 491	502, 503, 505, 511, 513, 519 part of account 591	part of account 401, 402, 403, 4081, 4091
C.3 Sick pay and remuneration over and above the benefits paid by the Swedish Social Insurance Agency	7081, 7083, 7281, 7282, 7283, 7284	412	512	part of account 401
C.4 Bonuses, share of profits, personnel share options	7012, 7212, 7222, part of accounts: 7019, 7219, 7229	-	-	-
C.5 Redundancy pay	7017, 7217, 7227	-	-	part of account 401
C.6 Payments into employee savings schemes	-	-	-	-
D.1 Benefits and cash contributions	731x, 7322, 7324, 7332, 738x, 739x	4312, 4322, 433 alt. account 434, 435, 4392	530, 541, 548, 5512, 5522, 5532, 5592, 5598	43221, 43222, 43231, 43232, 4328, 4332, 4333, 4338, 438, 439
E.1 Statutory employer's social security contributions	751x excl. 7516	451, part of account 491	561, part of account 591	4511, 4513, 4519, 4541, 4543, 4548, 4561, 4562
E.2a Collective agreement benefits	7411, 742x, 743x, 744x, 746x, 747x, 749x, 757x, 758x	4411, 442, 444, 447, 449, 457, part of account 491	567, 5712, 5713, 572, 574, 575, part of account 591	457, part of account 461, 462, part of account 463, 464, 4659, 466, 467, 468
E.2b Individual contractual benefits	7412	4413, 4414, 4415	5711	part of account 463
E.2c Other social insurance	759x, 765x	459	569	-
E.3 Special payroll tax, etc.	753x, 755x	453, part of account 491	5635, part of accounts: 5633, 591	453, 455, part of account 461
F.1 Staff training costs	761x	461	part of account 765 that refers to employees	48
F.2 Employer costs for company medical and healthcare schemes	762x	462	part of account: 645, 747	47
F.3 Costs for staff welfare	763x, 767x, 7692, 7693	463, 466, 469	711, part of accounts: 643, 644	493, 494, 496, 498
F.4 Costs for staff recruitment and work clothes etc.	548x, 735x, 7691	464, 648	part of accounts: 648, 722	491
F.5 Other labour costs	7699	465	-	497
G.1 Subsidies to labour costs	part of account: 398x (concerning subsidies for labour cost), 3988, 3997	part of account: 38 (concerning subsidies for labour cost), 382	part of account 35 (concerning subsidies for labour cost)	part of accounts: 35, 36, 37 (concerning subsidies for labour cost)

BAS 2024 is available on the BAS website. R-BAS 24 and Kommun-Bas 24 are available on the Swedish Association of Local Authorities and Regions website and basic classification of accounts 2024 for government agencies is available on the Swedish National Financial Management Authority website.

“-” means that there are no BAS accounts that can be linked to this data. “Free accounts” may have been used to register costs, or the costs may have been registered as part of another BAS account. The current cost is to be reported for this data.

For those reporting per local unit: Certain costs, such as training costs, may sometimes be difficult to obtain at local unit level and an estimate may need to be made. If the cost was registered at department level or at administration level, it may be estimated by dividing the cost at administration level by the number of employees at the administration and then multiplying it by the number of employees at the local unit.

For those with short-time work: Full-time employees and part-time employees who were temporarily covered by short-time work are to continue to be reported as full-time and part-time employees respectively. Their *actually* number of hours worked are to be reported (i.e. their hours worked are reduced in relation to the regular working hours). The number of hours paid includes the number of hours worked plus absence that is paid by the employer (incl. holidays and paid absence during short-term layoff). The reduced salary that the employer pays the employee during short-term layoffs is to be reported. Support for layoffs that the employer received for short-time work in 2024 is to be reported as subsidies.

Example: At 60 percent layoff, the actually number of hours worked is 40 percent of full-time (B1), and the number of hours paid is 80 percent of full-time (B2). The employer pays 80 percent of the salary to the employee (C2). The support for layoffs related to layoffs in 2024 is to be reported as subsidies (G1).