

Questionnaire manual: Labour costs

Questionnaire code: 10902025

Submitted in: 1.03.2025, data about 2024

Periodicity: Annual

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Statistics Estonia assures the full protection of data submitted.

An example on reducing the number of employees:

Working hours established based on the internal procedure rules of the employer – 8 h a day.

Find the monthly average number of employees considering that: 1-15 January, the employer employed 30 full-time employees; 16-31 Jan, 50 full-time employees; 1-31 Jan, 1 part-time employee with 6 working hours a day – with work load of 0.75; 1-15 Jan, 1 part-time employee with 4 working hours a day – with work load of 0.50; 1-31 Jan, 1 part-time employee with 2 working hours a day – with work load of 0.25.

In the following months from 1 February to 31 December, 50 full-time employees worked for the employer.

I. Finding the annual average number of full-time employees:

Finding the average number of full-time employees in January: $(15 \times 30 + 16 \times 50) / 31 = 40.32$

Finding the average number for February: $(50 \times 29) / 29 = 50$

Finding the average number of employees in March: $(50 \times 31) / 31 = 50$

The average numbers of employees for other months are calculated in the same way. In the given example, they equal 50.

The annual average number of employees per month is found separately using the monthly average numbers of employees (formula 1): $t = (t_{1\text{month}} + t_{2\text{month}} + t_{3\text{month}} + t_{4\text{month}} + t_{5\text{month}} + t_{6\text{month}} + t_{7\text{month}} + t_{8\text{month}} + t_{9\text{month}} + t_{10\text{month}} + t_{11\text{month}} + t_{12\text{month}}) / 12$.

Therefore, to find the annual average number of full-time employees $t = 40.32 + 50 \times 11 / 12 = 49.19$.

II. Finding the annual number of part-time employees:

Finding the average number of part-time employees for January: $t_1 = (0.75 \times 31) + (0.5 \times 15) + (0.25 \times 31) / 31 = 1.24$.

In the given example, t_2 up to t_{12} is equal 0.

To find the annual average number of part-time employees per month, use formula 1: $t = (1.24 + 0 \times 11) / 12 = 0.10$.

eSTAT (<https://estat.stat.ee/>) is for data submission.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with prefilled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking "Confirm" on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully. If you have any questions, please contact Statistics Estonia's customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at klienditugi@stat.ee.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1. NUMBER OF EMPLOYEES, NUMBER OF HOURS WORKED AND NUMBER OF PAID DAYS NOT WORKED

Please double check the prefilled fields and correct where necessary. To submit the questionnaire, click "Check" to activate the check functions between the tables. If you have corrected the potential errors, click "Confirm".

LABOUR COSTS IN 2024. Only questionnaires with statuses "Not started" or "Cancelled" are prefilled. If you have saved a questionnaire that is not prefilled but you still wish to have the fields prefilled, cancel the questionnaire. The whole questionnaire can be cancelled by clicking on "Cancel" under the gear sign in the questionnaire heading. The table can be cancelled by clicking on "Cancel" under the gear sign in the table heading.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
01 / 2	Average number of employees per month – full-time employees *	LC_1_2	To find the annual average number of full-time employees, the average numbers of employees at the end of each month of the reference year are added and divided by 12. The number of employees includes persons employed under employment contracts, contracts of service and the Civil Service Act, who are on the staff list of the company or organisation and received a wage or salary. Employees who work with increased workload are considered as one person.	Positive real number (0,2)	

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			Employees on parental leave (until the child reaches the age of 3) on the staff list of the employer and employees in military service at the end of the reference period are not considered as full-time or part-time employees. Full-time employee is a person whose working week is 40 hours or shorter pursuant to law (minors, employees whose work poses a health hazard, teachers, etc.) or internal work procedure rules.		
01 / 3	Average number of employees per month – part-time employees *	LC_1_3	To find the annual average number of part-time employees, the average numbers of part-time employees at the end of each month of the reference year are added and divided by 12. The number of employees includes persons employed under employment contracts, contracts of service and the Civil Service Act, who are on the staff list of the company or organisation and received a wage or salary. Employees who work with increased workload are considered as one person. Employees on parental leave (until the child reaches the age of 3) on the staff list of the employer and employees in military service at the end of the reference period are not considered as full-time or part-time employees. Part-time employee is a person who has a part-time working day or week/month or who temporarily works part time on the employer's initiative.	Positive real number (0,2)	
02 / 2	Average number of employees, in full-time equivalents – full-time employees *	WS_092	To find the monthly average number of employees in full-time equivalents, the total time fund in a calendar month in days is calculated for employees and divided by the number of days in the calendar month. To find the total time fund in a calendar month, all working days, holidays and days missed from work (sick days, holidays, etc.) of all employees are summed. The number of employees on days off and holidays is considered equal to the number of employees on the working day preceding the day off or holiday. Persons on parental leave and other employees whose employment relationship has been suspended for more than 6 months are not considered in the average number of employees. A more detailed calculation example can be found at the beginning of the instructions.	Positive real number (0,2)	
02 / 3	Average number of employees, in full-time equivalents – part-time employees *	WS_093	To find the monthly average number of employees in FTEs, the total time fund in a calendar month in days is calculated for employees and divided by the number of days in the calendar month. To find the total time fund in a calendar month, all working days, holidays and days missed (sick days, etc.) of all employees are added. The number of employees on days off and holidays is considered equal to the number of employees on the working day preceding the day off or holiday. Persons on parental leave and those whose employment relationship has been suspended for more than 6 months are not included. Part-time employees are considered proportionally to time worked (e.g. an employee whose contractual working hours are 20 hours per week is considered as 0.5). A more detailed calculation example is at the beginning of the instructions.	Positive real number (0,2)	
03 / 2	Number of hours worked – full-time employees *	WS_042	Includes all full-time employees' hours actually worked in a year, incl. overtime hours: standard working hours, preparation of work, cleaning and maintenance of equipment, filling in work orders and reports; coffee and tea breaks at work; time spent at workplace but not worked, e.g., due to temporary absence of work or work stoppages result from equipment malfunction, etc. DOES NOT INCLUDE paid hours actually not worked (holidays, sick days, etc.), lunch, time spent travelling to and from work, time spent in formal education (acquisition of education) and professional training (courses, exercises). Full-time employee is a person whose working week is 40 hours or shorter pursuant to law (minors, employees whose work poses a health hazard, teachers, etc.) or internal work procedure rules.	Positive real number (0,2)	
03 / 3	Number of hours worked – part-time employees *	WS_043	Includes all part-time employees' hours actually worked in a year, incl. overtime hours: standard working hours, preparation of work, cleaning and maintenance of equipment, filling in work orders and reports; coffee and tea breaks at work; time spent at workplace but not worked, e.g., due to temporary absence of work or work stoppages result from equipment malfunction, etc. DOES NOT INCLUDE paid hours actually not worked (holidays, sick days, etc.), lunch, time spent travelling to and from work, time spent in formal education (acquisition of education) and professional training (courses, exercises). Part-time employee is a person who	Positive real number (0,2)	

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			has a part-time working day or week/month or who temporarily works part time on the employer's initiative.		
04 / 2	Number of paid overtime hours – full-time employees *	LC_4_2	Includes all full-time employees' hours actually worked over the agreed standard working hours and for which bonus is paid. DOES NOT INCLUDE overtime hours that are compensated with time off. Full-time employee is a person whose working week is 40 hours or shorter pursuant to law (minors, employees whose work poses a health hazard, teachers, etc.) or internal work procedure rules.	Positive real number (0,2)	
05 / 2	Standard for working time in a week by internal work procedure rules – full-time employees *	LC_5_2	The national standard working time is 40 hours per week (excl. teachers, minors, employees whose work poses a health hazard, etc.) If there are several standards for working hours, the average standard working hours of all employees is indicated. The standard for working time is indicated in hours.	Positive real number (0,2)	
06 / 2	Number of of holiday days in the reference period – full-time employees *	LC_6_2	Includes the sum of full-time employees' scheduled holiday days paid by the employer. DOES NOT INCLUDE child care leave days that are paid from the state budget or unused holiday days compensated in money. Full-time employee is a person whose working week is 40 hours or shorter pursuant to law (minors, employees whose work poses a health hazard, teachers, etc.) or internal work procedure rules.	Positive integer	
06 / 3	Number of of holiday days in the reference period – part-time employees *	LC_6_3	Includes the sum of part-time employees' scheduled holiday days paid by the employer. DOES NOT INCLUDE child care leave days that are paid from the state budget or unused holiday days compensated in money. Part-time employee is a person who has a part-time working day or week/month or who temporarily works part time on the employer's initiative.	Positive integer	
07 / 2	Number of days not worked in the case of an impediment to work or employer's failure to provide work – full-time employees *	LC_7_2	Includes the sum of all full-time employees' days not worked in the case of an impediment to work or employer's failure to provide work. Full-time employee is a person whose working week is 40 hours or shorter pursuant to law (minors, employees whose work poses a health hazard, teachers, etc.) or internal work procedure rules.	Positive integer	
07 / 3	Number of days not worked in the case of an impediment to work or employer's failure to provide work – part-time employees *	LC_7_3	Includes the sum of all part-time employees' days not worked in the case of an impediment to work or employer's failure to provide work. Part-time employee is a person who has a part-time working day or week/month or who temporarily works part time on the employer's initiative.	Positive integer	
08 / 2	Number of days of sick leave, excl. days paid from health insurance – full-time employees *	LC_8_2	Includes the sum of all full-time employees' calendar days compensated by the employer in the event of sickness and occupational accident. DOES NOT INCLUDE days paid from health insurance. Full-time employee is a person whose working week is 40 hours or shorter pursuant to law (minors, employees whose work poses a health hazard, teachers, etc.) or internal work procedure rules.	Positive integer	
08 / 3	Number of days of sick leave, excl. days paid from health insurance – part-time employees *	LC_8_3	Includes the sum of all part-time employees' calendar days compensated by the employer in the event of sickness and occupational accident. DOES NOT INCLUDE days paid from health insurance. Part-time employee is a person who has a part-time working day or week/month or who temporarily works part time on the employer's initiative.	Positive integer	
09 / 2	Number of other paid days – full-time employees *	LC_9_2	Includes the sum of full-time employees' all paid days not worked (e.g. days spent in formal education and professional training, public holidays, days for medical examination and time given off in the event of childbirth, wedding, funeral, moving, etc.) Full-time employee is a person whose working week is 40 hours or shorter pursuant to law (minors, employees whose work poses a health hazard, teachers, etc.) or internal work procedure rules.	Positive integer	
09 / 3	Number of other paid days – part-time employees *	LC_9_3	Includes the sum of part-time employees' all paid days not worked (e.g. days spent in formal education and professional training, public holidays, days for medical examination and time given off in the event of childbirth, wedding, funeral, moving, etc.) Part-time employee is a person who has a part-time working day or week/month or who temporarily works part time on the employer's initiative.	Positive integer	

Table 2. LABOUR COSTS

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Note: The questionnaire covers employees working under employment contracts, contracts of service and the Civil Service Act.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
10 / 1	Basic wage or salary with regular bonuses and premiums, total *	LC_10	Includes time-rate and piece-rate wages, regular (monthly) bonuses and premiums paid during the year, bonuses for overtime hours, working in night shifts and on days off, additional remuneration for work in difficult or health damaging conditions, remuneration for qualification, language skills and seniority, and other regularly paid bonuses. The wage or salary is indicated with income tax, unemployment insurance premium paid by the insured person and contributions to a mandatory funded pension by the obligated person. DOES NOT INCLUDE irregular bonuses and premiums; social benefits paid for health care, to employees on parental leave and former employees; single benefits in the event of a jubilee, birth, death, etc.; basic wage or salary paid from earmarked donations to own employees; wage benefit paid by Estonian Unemployment Insurance Fund and wage subsidy.	Positive integer	
11 / 1	Total irregular bonuses and premiums *	LC_11	All irregularly paid bonuses and premiums: quarterly bonus, annual bonus, Christmas bonus, payment by results and other irregularly paid additional bonuses and premiums (including holiday bonus, unused holiday allowance). DOES NOT INCLUDE regular (monthly) premium or bonus, social benefits in the event of a jubilee, birth, death, etc.	Positive integer	
12 / 1	Payments for days not worked *	LC_12	Includes holiday and waiting time pay, payments during strikes and lock-outs, formal education and professional training and payments for other days not worked. DOES NOT INCLUDE holiday benefit, unused holiday allowance, employer's allowance in the event of sickness, occupational accident and occupational disease, wage benefit and average wage or salary received from the employer in the case of employer's failure to provide work or an impediment to work.	Positive integer	
13 / 1	Employer's payments to employee's savings schemes *	LC_13	Payments by the employer for the creation of a special fund for purchasing the shares or other financial assets for employees, even if they do not have direct access to such means. From the payment, the sum of any tax incentive valid for the employer must be deducted. Free provision of shares or selling shares at a lower price to employees or a special fund may be considered as a cost for the employer only if the said shares were purchased from the stock market. The cost of this for the employer is the difference between the purchase and the sale price or transfer price. The payment is indicated with VAT.	Positive integer	
14 / 1	Wages and salaries in kind *	LC_14	Includes different non-monetary remunerations (payments in kind), e.g. remuneration in products or services; food and beverages; clothing and footwear, etc.; management and utility costs related to the dwellings of employees; products or services at discount prices; loan interest on consumer goods paid by the employer; payment of housing loan interest; benefits to cover costs related to accommodation and dwelling (e.g. rent); costs related to the management of houses, apartments owned by the employer (maintenance repairs, insurance and administration); use of company car for personal use (calculated as a proportion of the costs related to vehicle use, such as fuel, repair, maintenance and rent costs, insurance, parking, etc.). Includes also indirect benefits for employees, e.g. benefits for travelling to and from work (monthly card, bus tickets, etc.), benefits for child care, catering, sports and recreation, and payments to labour union funds. The payment is to be indicated with VAT.	Positive integer	
15 / 1	Employer's payments to social security schemes: social tax – total *	WS_191	Social tax (33%), which is calculated from monetary payments and wages and salaries in kind (fringe benefits) in the reference year (calendar year). DOES NOT INCLUDE social tax calculated on earmarked donations for gross salaries of own employees.	Positive integer	
16 / 1	Employer's	WS_201	DOES NOT INCLUDE unemployment insurance premium	Positive	

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	payments to social security schemes: unemployment insurance premium – total *		paid by the insured person and unemployment insurance premium calculated on earmarked donations for gross salaries of own employees.	integer	
17 / 1	Employer's payments to social security schemes: collectively agreed, contractual and voluntary contributions – total *	WS_211	Payments by the employer to the social security schemes in addition to mandatory payments (social tax, unemployment insurance premium): additional pension plans (insurance plans of insurance companies, insurance funds managed by the employer, budget reserves, all costs made to finance the additional pension plans), additional health insurance plans, additional unemployment insurance plans and other voluntary social security schemes (e.g., life, health and accident insurance).	Positive integer	
18 / 1	Allowances in the event of sickness, occupational accidents and occupational diseases – total *	WS_071	Allowances in the event of sickness, occupational accidents and occupational diseases. DOES NOT INCLUDE allowance paid from health insurance.	Positive integer	
WS_15 1 / 1	Employer's allowances and social benefits: average wage or salary paid in the case of employer's failure to provide work or an impediment to work – total *	WS_151	Average wage or salary paid by the employer in the case of failure to provide work or an impediment to work.	Positive integer	
20 / 1	Payments to employees leaving the enterprise *	LC_20	All employer's allowances to employees leaving the enterprise. DOES NOT INCLUDE unused holiday allowance which is indicated under irregular premiums.	Positive integer	
21 / 1	Social benefits paid for health care, to employees on parental leave, former employees, etc. *	LC_21	Includes benefits paid for health care, to employees on parental leave, former employees; pensions, pension supplements and increases paid outside social tax revenue; single benefits in the event of a jubilee, birth and death; stipends and tuition for employees and their family members, etc. (in euros). DOES NOT INCLUDE benefits paid from funds set up for specific purposes by the employer.	Positive integer	
22 / 1	Employer's expenditure on professional training *	LC_22	Includes expenditure on professional training and for the necessary equipment; depreciation; minor repairs, fitting and maintenance of educational buildings and classrooms. Includes also course fees; cost of teaching aids and tools; honorarium or pay for non-staff lecturers and instructors; payments to professional training organisations. DOES NOT INCLUDE professional training benefit from other organisations and remuneration of own employees.	Positive integer	
23 / 1	Employer's expenditure on recruitment agencies *	LC_23	Sums paid to recruitment agencies, job advertisements in the media and online, travel expenses of candidates coming to job interviews, adjustment support to newly recruited employees, etc. DOES NOT INCLUDE wages and salaries of employees whose work is connected with recruitment or administration costs.	Positive integer	
24 / 1	Employer's expenditure on working clothes and uniforms *	LC_24	Includes expenditure on working clothes and uniforms, incl. care and rental of clothing. DOES NOT INCLUDE protective clothing and footwear and other personal protective equipment.	Positive integer	
25 / 1	Amount of salary subsidy received by the employer *	LC_25	Wage subsidy is a labour market benefit payable to employers. It is designed to support the long-term unemployed, young people, people with reduced capacity for work, and people who have been released from prison in finding work. Also includes wage benefit paid by the Estonian Unemployment Insurance Fund. It is not included in the basic wage or salary.	Positive integer	
26 / 1	Basic wage or salary paid from earmarked donations to own employees *	LC_26	Basic wage or salary paid from earmarked donations (target projects, foreign aid projects) to own employees. It is not included in the basic wage or salary.	Positive integer	

Table 3. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and

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preparing data).Record the total time spent by all employees.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
1 / 1	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
1 / 2	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59.	Positive integer	

Table Y1. Assessment on a scale of 1 to 5

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Wording of questions	TAGASI S_2		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Wording of error messages or controls of questions	TAGASI S_3		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Explanatory texts (appearing when the mouse cursor hovers over them) of the questionnaire	TAGASI S_7		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Pre-filling of the questionnaire	TAGASI S_8		rahulolu_nu mbriline_5_ kuni_1_9L	
/	User-friendliness of eSTAT	TAGASI S_9		rahulolu_nu mbriline_5_ kuni_1_9L	

Table Y2. Overall assessment on the questionnaire

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Overall assessment on the ease of completing the questionnaire	TAGASI SY_1		rahulolu_va ga_lihtne_v aga_keeruli ne_5L	

Table Y3. Suggestions and comments

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Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Suggestions and comments	TAGASI S_TESS T		Text	