

## Questionnaire manual: Wages and salaries and labour force

Questionnaire code: 14622022

Submitted in: By 18th date after the end of the reference month

Periodicity: Monthly

p. 1/6

Statistics Estonia guarantees 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 are 8 h a day. Find the monthly average number of employees, provided that: on 1–15 January the employer employed 30 full time employees, on 16–31 Jan 50 full time employees, on 1–31 Jan 1 part time employee with 6 working hours a day – with work load of 0.75, on 1–15 Jan 1 part time employee with 4 working hours a day – with work load of 0.50, on 1–31 Jan 1 part time employee with 2 working hours a day – with work load of 0.25. Finding the average number of full-time employees:  $(15 \times 30 + 16 \times 50) / 31 = 40.32$

Finding the average number of part-time employees:  $(0.75 \times 31 + 0.5 \times 15 + 0.25 \times 31) / 31 = 1.24$  Average number of employees, in full-time equivalents:  $40.32 + 1.24 = 41.56$ .

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 pre-filled 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](mailto:klienditugi@stat.ee).

### DATA COLLECTED WITH THE QUESTIONNAIRE

#### Table A. WAGES AND SALARIES AND LABOUR FORCE. A MANUAL can be used to fill in the questionnaire.

Insert all types of wages and salaries only once, so that no wage or salary type would be included in any other type of wage or salary. Sum up types of wages and salaries to get gross salary (rows 5–11).

The questionnaire includes employees working based on employment contracts and the Civil Service Act or natural persons in service. Also indicate all persons listed in subsection 2 (2) of the Civil Service Act. Persons listed in subsection 3 are also considered: rural municipality or city district elders, members of rural municipalities or city governments, members of the Government of the Republic, judges, the Chancellor of Justice, the Auditor General and the President of the Republic. The questionnaire does not include the employees providing services under the contracts under the law of obligations, employees on parental leave (until the child reaches the age of 3), employees whose employment relationship has been suspended for more than 6 months, persons providing services, members of the local government council, lay judges, members of the council of public or private limited companies (unless they are the employees of the public or private limited company).

| Row code/<br>column code | Name of variable<br>* - mandatory   | Code of variable | Explanation   | Type of data<br>(number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|---|------------------|---|--|--|
| 1 / 2                    | Number of employees received payment in the reference month – full time employees * | TOOT_A<br>RV_T   | The number of employees includes the persons employed under an employment contract, contracts of services and the Civil Service Act, who are listed among the employees of the company or institution and received payment. Employees with increased workload are considered as one person. Number of employees in the reference month must correspond to the labour costs of the employer in the reference period. Full time employee – an employee whose working week is 40 hours or shorter pursuant to the provisions of law (minors, employees who work on jobs with harmful effects on health, teachers, etc.) or the work procedure rules. | Positive integer   |  |
| 1 / 3                    | Number of employees received payment in the reference month – part time             | TOOT_A<br>RV_O   | The number of employees includes the persons employed under an employment contract, contracts of services and the Civil Service Act, who are listed among the employees of the company or institution and received payment. Employees with increased workload are considered as one person.   | Positive integer   |  |

**Questionnaire manual: Wages and salaries and labour force**

Questionnaire code: 14622022

Submitted in: By 18th date after the end of the reference month

p. 2/6

|       |   |           |  |                            |  |
|-------|---|-----------|--|----------------------------|--|
|       | employees *   |           | Number of employees in the reference month must correspond to the labour costs of the employer in the reference period. Part-time employee – a person who has a part-time working day or week/month or who temporarily works part time on the employer's initiative.   |                            |  |
| 2 / 2 | Average number of employees, in full-time equivalents – full time employees | WS_092    | To find the monthly average number of empl. in full-time equivalents, the total time fund in a calendar month in days is calc. for empl. 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 empl. are summed. The number of empl. on days off and holidays is considered equal to the number of empl. on the working day preceding the day off or holiday. Part time empl. are considered proportionally with the worked time (e.g., an empl. whose contractual working hours are 20 hours per week, is considered as 0.5). Persons on parental leave and other empl. whose employment relationship has been suspended for more than 6 months are not considered in the average number of empl. Full-time empl. – a person whose working week is 40 hours or shorter pursuant to law (minors, empl. whose work poses a health hazard, teachers, etc.) or internal work procedure rules. | Positive real number (0,2) |  |
| 2 / 3 | Average number of employees, in full-time equivalents – part time employees | WS_093    | 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. Part time employees are considered proportionally with the worked time (e.g., an employee whose contractual working hours are 20 hours per week, is considered as 0.5). 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. Part-time employee – 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) |  |
| 3 / 2 | Number of hours worked – full time employees                                | WS_042    | Number of hours worked (in thousand hours with two decimals) – includes the actually worked hours (incl. preparation of work, time spent on the maintenance repair of equipment, cleaning of equipment, filling in work orders and reports); time spent at workplace but not for working, e.g., short-time stoppages of equipment, etc.; coffee and tea brakes and overtime hours, except hours that are paid for but not actually spent working (holidays, sick leaves, etc.), lunch, time spent travelling to and from work, time spent on degree trainings (acquisition of education) and professional trainings (courses, exercises). The number of hours worked must correspond to the earned salary (row 5 to row 7). Full-time employee – 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) |  |
| 3 / 3 | Number of hours worked – part time employees                                | WS_043    | Number of hours worked (in thousand hours with two decimals) – includes the actually worked hours (incl. preparation of work, time spent on the maintenance repair of equipment, cleaning of equipment, filling in work orders and reports); time spent at workplace but not for working, e.g., short-time stoppages of equipment, etc.; coffee and tea brakes and overtime hours, except hours that are paid for but not actually spent working (holidays, sick leaves, etc.), lunch, time spent travelling to and from work, time spent on degree trainings (acquisition of education) and professional trainings (courses, exercises). The number of hours worked must correspond to the earned salary (row 5 to row 7). Part-time employee – 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) |  |
| 4 / 1 | Number of vacant paid posts at the end of reference month *                 | MTI_001_K | Total job vacancies as at the last date of the reference month, i.e., newly created posts, vacancies or paid posts soon to be vacant, for which the employee a) is actively engaged in making efforts to find a suitable candidate from outside the company/institution/organisation and b) plans to   | Positive integer           |  |

**Questionnaire manual: Wages and salaries and labour force**

Questionnaire code: 14622022

Submitted in: By 18th date after the end of the reference month

p. 3/6

|       |   |            |  |                  |  |
|-------|---|------------|--|------------------|--|
|       |   |            | fill the post either immediately or within a predetermined time. <u>Includes both full and part time vacancies.</u>  |                  |  |
| 5 / 2 | Basic wage or salary together with monthly bonus and premium – full time employees        | A11001_2_T | Time wage and pay for piecework calculated based on the remuneration determined in an employment contract or legal acts together with regularly paid bonus. Regularly paid bonus includes monthly premiums and bonuses, additional remuneration for work in difficult or health damaging conditions, remuneration for qualification, language skills and seniority, if the calculation is based on the time actually worked. This does not include remuneration for overtime hours or special bonus for working in shifts, in night shifts and on public holidays, irregular payments and premiums, in-kind remuneration, regular quarterly premiums (payment by results) and other non-regular (lump sum) premiums and bonuses and payments for days not worked. Full-time employee – 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 |  |
| 5 / 3 | Basic wage or salary together with monthly bonus and premium – part time employees        | A11001_2_O | Time wage and pay for piecework calculated based on the remuneration determined in an employment contract or legal acts together with regularly paid bonus. Regularly paid bonus includes monthly premiums and bonuses, additional remuneration for work in difficult or health damaging conditions, remuneration for qualification, language skills and seniority, if the calculation is based on the time actually worked. This does not include remuneration for overtime hours or special bonus for working in shifts, in night shifts and on public holidays, irregular payments and premiums, in-kind remuneration, regular quarterly premiums (payment by results) and other non-regular (lump sum) premiums and bonuses and payments for days not worked. Part-time employee – 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 |  |
| 6 / 2 | Earnings related to overtime – full time employees  | A11003_T   | Wage or salary for the number of hours worked over standard working hours. Includes the total sum, not only the bonus rate added to the regular hourly wage. Example: the hourly wage rate of an employee is 5 euros and the bonus paid for overtime hours is 50%, hence 2.5 euros. The sum to be indicated is $5 + 2.5 = 7.5$ . Full-time employee – 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 |  |
| 6 / 3 | Earnings related to overtime – part time employees  | A11003_O   | Wage or salary for the number of hours worked over standard working hours. Includes the total sum, not only the bonus rate added to the regular hourly wage. Example: the hourly wage rate of an employee is 5 euros and the bonus paid for overtime hours is 50%, hence 2.5 euros. The sum to be indicated is $5 + 2.5 = 7.5$ . Part-time employee – 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 |  |
| 7 / 2 | Bonus for working in shifts, in night shifts and on public holidays – full time employees | A11004_T   | Bonus for working in shifts, in the evenings, at night, on weekends or on public holidays, if such instances are not considered as overtime hours. This includes the additional bonus sum, not the whole sum. Full-time employee – 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 |  |
| 7 / 3 | Bonus for working in shifts, in night shifts and on public holidays – part time employees | A11004_O   | Bonus for working in shifts, in the evenings, at night, on weekends or on public holidays, if such instances are not considered as overtime hours. This includes the additional bonus sum, not the whole sum. Part-time employee – 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 |  |
| 8 / 2 | Irregular bonuses and premiums – full time employees                                      | A11005_T   | 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). This does not include regular (monthly) premium or bonus, social benefits in the event of a jubilee, birth, death, etc. Full-time employee – 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 |  |
| 8 / 3 | Irregular bonuses   | A11005_    | All irregularly paid bonuses and premiums: quarterly bonus,  | Positive         |  |

**Questionnaire manual: Wages and salaries and labour force**

Questionnaire code: 14622022

Submitted in: By 18th date after the end of the reference month

p. 4/6

|        |  |            |  |                  |  |
|--------|--|------------|--|------------------|--|
|        | and premiums – part time employees   | O          | annual bonus, Christmas bonus, payment by results and other irregularly paid additional bonuses and premiums (including holiday bonus, unused holiday allowance). This does not include regular (monthly) premium or bonus, social benefits in the event of a jubilee, birth, death, etc. Part-time employee – a person who has a part-time working day or week/month or who temporarily works part time on the employer's initiative.   | integer          |  |
| 9 / 2  | Payments for days not worked – full time employees   | A11006_7_T | All holiday pays and special holiday pays (e.g., for marriage, death of a family member, military service, child starting school) and other payments for days not worked, which, for instance, includes pay for waiting time, payments for the time of strikes and lock-outs, degree and professional trainings, the share of the payment for the home on-call time of a health care professional for the time they were not called out. Full-time employee – 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 |  |
| 9 / 3  | Payments for days not worked – part time employees   | A11006_7_O | All holiday pays and special holiday pays (e.g., for marriage, death of a family member, military service, child starting school) and other payments for days not worked, which, for instance, includes pay for waiting time, payments for the time of strikes and lock-outs, degree and professional trainings, the share of the payment for the home on-call time of a health care professional for the time they were not called out. Part-time employee – 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 |  |
| 10 / 1 | Wages and salaries in kind or payment in kind  | MTI_005_K  | Wages and salaries in kind (payment in kind) – different non-monetary remunerations, e.g., remuneration in products or services; food and beverages; clothing and footwear, etc.; administrative and utility costs related to the dwellings of employees (electricity, gas, water, heating, etc.); products or services at discount prices; loan interest for the purchase of consumer goods paid by the employer; payment of housing loan interests; benefits for covering the costs related to accommodation and dwellings (e.g., rent); costs related to the administration of houses, apartments owned by the employer (maintenance repairs, insurance and administration costs); use of company car for personal use; indirect benefits for own employees, e.g., benefits for travelling to and from work (monthly cards, bus tickets, etc.), benefits for child care, catering, sports and spare time, and payments to the labour union funds. | Positive integer |  |
| 11 / 1 | Payments to employees' savings schemes   | MTI_004_K  | 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 |  |
| 12 / 1 | Social tax   | A12001_K   | Social tax which is calculated from the monetary and in-kind wages and salaries (fringe benefits) of the reference month (calendar month). DOES NOT INCLUDE social tax paid from target donations for gross salaries of own employees and salaries of employees employed under contracts for services.   | Positive integer |  |
| 13 / 1 | Employer's unemployment insurance premium  | A12002_K   | Unemployment insurance premium calculated from the labour costs of the reference month (calendar month). Does not include the unemployment insurance premium paid by the insured persons themselves or the unemployment insurance premium paid from target donations for gross salaries of own employees and salaries of employees employed under contracts for services.  | Positive integer |  |
| 14 / 1 | Collectively agreed, contractual and voluntary social-security contributions by the employer | A12003_K   | 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 |  |

**Questionnaire manual: Wages and salaries and labour force**

Questionnaire code: 14622022

Submitted in: By 18th date after the end of the reference month

p. 5/6

|        |   |           |  |                  |  |
|--------|---|-----------|--|------------------|--|
| 15 / 1 | Allowances paid for employees for sickness, occupational accidents or occupational diseases     | A12004_K  | Sums from which the following is deducted from: refunds from social security institutions and the sums the employer pays directly to the employee for ensuring income and remunerating the loss of income in case of sickness, occupational accident, occupational disease, etc. Does not include the sick days remunerated by the Health Insurance Fund.  | Positive integer |  |
| 16 / 1 | Allowances and benefits paid for employees for pensions and health care                         | A12005_K  | Includes the benefits and bonuses calculated by the employer for the pensions and health care for current or former employees, especially in the government sector. Sums which the employer pays directly to employees (not through insurance plans or funds). The sum is indicated, if the actual disbursement for an employee or a former employee is made.  | Positive integer |  |
| 17 / 1 | Payments to employees leaving the enterprise  | A12006_K  | All benefits by the employer upon the termination of the employment relationship and payments for the employee leaving the company, which are paid directly to the employee. Includes, for instance, severance pay and compensation for unannounced release from work. Does not include unused holiday allowance which is indicated under irregular premiums.  | Positive integer |  |
| 18 / 1 | Other allowances and benefits paid for employees  | A12007_K  | All other social payments, benefits and allowances paid directly to employees, which are not elsewhere indicated, such as education allowance (trainings outside the company) for employees and their families, ensured allowances for partial unemployment or average wage or salary paid in case of an obstacle to work, one-time benefits for employees for certain occasions (getting married, birth of children), covering the educational fees of the children of employees. | Positive integer |  |
| 19 / 1 | Salary subsidy received by the employer   | MTI_002_K | A wage subsidy is the support paid to an employer for the hiring of an unemployed person. It is designed to support the long-term unemployed, young people, people with reduced capacity for work, recipients of international protection and people who have been released from prison in finding work. Indicate the bonus which is included in the main wage or salary of the reference period (row 5).  | Positive integer |  |
| 20 / 1 | Subsidies received by the employer from target donations (included in the basic wage or salary) | MTI_003_K | Subsidies received by the employer from target donations (included in the basic wage or salary). Indicate the bonus which is included in the main wage or salary of the reference period (row 5).  | Positive integer |  |

**Table C. ABSENCE OF PAID LABOUR**

| Row code/<br>column code | Name of variable<br>* - mandatory            | Code of variable | Explanation                          | Type of data (number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|--|------------------|--------------------------------------|---|--|
| WS_004_1 / 1             | Reason for the absence of salaried employees | WS_004_1         | Reason for the absence of employees. | Majandustegevuse_tunnus_6L  |  |

**Table D. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data, only for April)**

The table need not be filled in period(s) **2022-01, 2022-02, 2022-03, 2022-05, 2022-06, 2022-07, 2022-08, 2022-09, 2022-10, 2022-11, 2022-12.**

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

| Row code/<br>column code | Name of variable<br>* - mandatory | Code of variable | Explanation | Type of data (number of decimals) or list/ | You need not fill in the value:<br>period, |
|--------------------------|-----------------------------------|------------------|-------------|--|--|
|--------------------------|-----------------------------------|------------------|-------------|--|--|

**Questionnaire manual: Wages and salaries and labour force**

Questionnaire code: 14622022

Submitted in: By 18th date after the end of the reference month

p. 6/6

|       |   |                            |  | classification name | economic activity |
|-------|---|----------------------------|--|---------------------|-------------------|
| 1 / 1 | Number of hours spent on completing the questionnaire and collecting and preparing the necessary data   | TAITMIS<br>EAEGTU<br>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    |                   |
| 2 / 1 | Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data | TAITMIS<br>EAEGMI<br>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    |                   |

LISTS / CLASSIFICATIONS

Name of the list/classification: **Majandustegevuse\_tunnus\_6L**

| Item code         | Item name  | Unit of measurement | Clarification |
|-------------------|--|---------------------|---------------|
| EITASU            | Seasonal activity or no wages paid   |                     |               |
| ETK               | Data are submitted with a questionnaire of another enterprise/organisation |                     |               |
| LOPETAT<br>UD     | Activity discontinued  |                     |               |
| PEATATU<br>D      | Activity suspended   |                     |               |
| POLEALU<br>STANUD | Activity not started   |                     |               |
| PTJ               | No paid employees  |                     |               |