Quarterly statistics on labour costs, Instructions for responding

Field of education form

Statistics Finland

Contents of the instructions

Who does the inquiry concern?

Private sector

This inquiry is intended for those private education employers whose teachers' working time is based on compulsory teaching time. As a rule, enterprises report data concerning the whole enterprise. If an enterprise has significant activity in several industries, Statistics Finland asks to report the data by industry. Then the enterprise has industry-specific questionnaires in the data collection.

The sample has been drawn from Statistics Finland's Business Register. Data on each quarter must be submitted by the end of the month following the quarter.

Employers are requested to report data concerning the whole enterprise on the number of paid employees in employment relationships, number of hours worked or paid, wage and salary costs and the share of social insurance contributions in the wages and salaries sum. The data concerning the number of employees are requested for the last payment period of a quarter. The data asked about labour costs and the number of hours worked should relate to all payment periods that ended during a quarter.

If necessary, you can use the general service industry questionnaire instead of this education form. In matters related to the change of the questionnaire, get in touch with the contact persons of the Labour Cost Survey.

The inquiry concerns labour costs incurred from the use of **the enterprise's personnel with an employment relationship**. The answer should also cover
- The enterprise's paid top management
- Part-time and fixed-term employees
- Students, trainees and those employed with subsidised measures who receive pay
- Whole personnel of enterprises that hire labour (not the so-called user enterprise)
- Fixed-term teachers

The inquiry **does not concern**
The personnel who do not have an employment relationship with the enterprise (entrepreneurs, hired personnel, temporary lecturers and freelancers, fee recipients' in consulting and other tasks)
- Those working mainly abroad or in enterprises registered abroad. (E.g. employees on secondment are not included in the inquiry if their income is not taxed in Finland based on the so-called six-month rule.) In addition, costs of social insurance contributions determined based on insurance pay are not reported.

The costs and the number of hours worked should correspond to one another. Under 'working hours' report the hours for which main compensation is paid during the quarter in question. If it is not possible to report the number of hours worked for some special groups (e.g. top management,

those paid on commission), the costs of these groups should also be excluded from the answer.

Contact persons

Inquiries related to the data content and electronic data collection for the labour cost survey can be addressed to the contact persons found on Statistics Finland's data collection pages:
https://stat.fi/en/surveys/tyne

E-mail: tvkindeksi@stat.fi

General instructions for electronic data collection

Logging in to the service

Responding is made on the electronic questionnaire with the identifiers given in the accompanying letter. Instead of your own inquiry identifiers, you can use the Suomi.fi identification and mandates maintained by the Digital and Population Data Services Agency. The Suomi.fi mandate code of data collection is **to respond to data collections from enterprises and organisations**.

You can log in to the form at: https://login.stat.fi/auth/login/targets/tyne?lang=en

Missing identifiers and passwords can be inquired at: tvkindeksi@stat.fi

Contact information

The details of the person filling in the inquiry should be given on the form (name, telephone number and email address). We will contact that person if the information given appears unclear. **Please note that it is mandatory to give contact information.**

The enterprise's pre-filled information should be checked and corrected if needed. The name of the enterprise's contact person is filled in the enterprise's contact person field.

If the Business ID changes - if the legal activity of the enterprise ends, but the activity continues in a new enterprise - the new ID can be reported in the "New Business ID" field.

Labour costs

Data concerning labour input and costs are transferred to Statistics Finland's system by pressing the "Save" button. If asked to correct the data or comment on the reason for a deviating value, a notification about this will appear on the form when saving. However, it does not prevent from saving the data. It is not possible to save the data if text data have been entered in a numerical field. More information about comments on validation errors.

Statistics Finland

The data for the previous quarter and older quarters must be delivered as [secured email](#).

Instructions by question

Reporting period (dd.mm.yyyy)

Report all pay periods ending during the quarter in total. The start and end dates of the reporting period are most often the same for monthly-paid employees as for quarters.

1st quarter 1 January to 31 March

2nd quarter 1 April to 30 June

3rd quarter 1 July to 30 September

4th quarter 1 October 31 December

If data concerning the whole quarter are not available, you can also report data for a shorter period. If pay periods do not fall on quarters, the first pay period to be reported can already start during the previous quarter. However, the last pay period to be reported must end before the beginning of the next quarter. E.g. in the 1st quarter (1 January to 31 March) the reporting period can be 29 December to 21 March.

1. Number of persons having received pay at the end of the reporting period

Report the number of persons having received pay at the end of the reporting period.

Do not report persons who are laid off or on unpaid leave on the last day of the reporting period, and the unpaid absence has lasted over two weeks.

Itemise the personnel according to the working time system as follows:

Number of full-time teaching personnel following the working hours of compulsory teaching

- General education school teachers
- Music college teachers

Number of part-time teaching personnel following the working hours of compulsory teaching
- Part-time monthly-paid and part-time fee-paid teachers

Number of other personnel than those following the working hours of compulsory teaching
For example:

- Personnel working office hours
- Teachers following annual working hours
- Head masters
- Student counsellors

- Teachers' aides
- Hourly-paid personnel (not fee-paid teachers)

2. Working hours (in full hours)

The labour input of full-time and part-time teaching personnel should be reported separately as teaching hours and as other than teaching hours. The labour input of other personnel must always be reported as hours worked.

2a. Number of teaching hours total

Report teaching hours by full-time and part-time teaching personnel following the working hours of compulsory teaching.

The figure must also include annual weekly overtime hours and overtime hours compensated as one-off hourly fees. If the actual number of teaching hours cannot be established, report the number of lessons recorded in the curriculum of the academic year for each calendar quarter.

2b. Number of club and remedial teaching hours

Report the club and remedial teaching hours of full-time employees following the working hours of compulsory teaching.

NB Include club and remedial teaching hours in the teaching hours you reported under 2a.

2c. Number of other than teaching hours

For full-time teaching personnel, report other working hours than teaching (e.g. hours during planning and training according to the collective bargaining agreement)

Do not report preparatory and subsequent work related to compulsory teaching hours.

2d. Number of paid sick leaves and family leaves in days

Report the number of paid (incl. partly paid) sick leaves and family leaves of full-time teaching personnel following the working hours of compulsory teaching **in days**.

Do not report paid days of absence of part-time teaching personnel or other personnel.

2e. Number of hours worked

Report for other personnel than those following the working hours of compulsory teaching;

- Hours when the person has performed his/her actual tasks
- Paid working hours used on personnel training and trade union activities

In hourly-paid work, hours worked be can calculated by adding the time used on personnel training to the number of hours worked according to payroll accounting.

In monthly-paid work, working hours worked can be determined by first calculating the number of paid hours based on the theoretical working time, overtime hours and unpaid absences and then deducting paid absences from that, that is,

theoretical working time (number of wage and salary earners x number of working days x length of a working day)
+ extra and overtime work
– unpaid absences

= paid hours
– paid absences
= hours worked

Hours of overtime and extra work are hours for which monetary compensation has been paid and which have not been taken as leave. Standby hours are not included in overtime hours. Mid-week holidays are also equal to working days (e.g. May Day, Ascension Day) as far as they fall on working days. Correspondingly, these mid-week holidays are taken into account when determining absences. The number of working hours in a working day can be calculated by dividing regular weekly working hours by the number of working days in a week (usually five).

Paid absences include such as:
  – Paid annual leave
  – Leave in lieu of holiday pay
  – Mid-week holidays on working days and other general days off [*)]
  – Paid sickness and accident leave
  – Paid child birth and child care leave
  – Paid leave granted due to personal reasons,
  – Lengthening of paid leave given as compensation for Sunday work
  – Days off granted to shorten working time regardless of whether paid as part of hours worked or hours not worked

Hours of paid leave are determined for working time normal for the field, for those doing daytime work usually for weekdays. If the person's regular weekly working time is 37.5 hours, the length of a paid week of absence is determined as 37.5 hours and the length of a day absent is 7.5 hours.

*) These are New Year's Day, Epiphany, Good Friday, Easter Monday, May Day, Ascension Day, Midsummer Eve, Independence Day, Christmas Eve, Christmas Day and Boxing Day.

3. Wage and salary costs (in full euros)

3a. Pay subject to preliminary withholding tax

Report for all pay periods ended during the reporting period:

- Pay, bonuses and benefits in kind subject to withholding tax paid in accordance with Section 13 of the Preliminary Tax Withholding Act, as well as remuneration costs arising from exercising of incentive stock options
- Also pay paid retrospectively and pay paid one-off or at regular intervals

3b. Actual pay paid

Report the actual pay included in wages and salaries subject to withholding tax, which includes:
- Task-specific pay
- Personal bonus
- Seniority allowance
- Increment for years of service
- Remote area allowance
- Language allowance
- Recruitment bonus
- Allowance for shop stewards
- Compensation for labour protection delegate

Actual pay is used when paying pay during annual leave and sick leave, for instance.

3c. One-off hourly fees

Report pay for extra and overtime work included in wages and salaries subject to preliminary withholding tax.

In the field of education, extra and overtime work refers only to overtime compensated as one-off hourly fees. Annual weekly overtime hours compensated monthly by the same sum and working hours compensated with a leave of similar length during the year are not included in extra and overtime work.

3d. Performance-based bonuses

Report performance-based bonuses included in wages and salaries subject to withholding tax paid during the reporting period. Performance-based bonuses can accumulate in periods longer than the pay period. The basis for the performance-based bonus is generally financial result, realisation of the productivity or development targets. It is based on other than one's direct work performance.

Report

- Pay paid based on the attainment of the organisation's previously agreed performance target
- Synthetic option (share-based bonus), i.e. monetary payment, the amount of which is determined based on the development of the share price of the employer company.

Do not report commissions paid to employees paid on commission.

3e. Other extraordinary or one-off pay (e.g. holiday bonus)

Report extraordinary or one-off pay included in wages and salaries subject to withholding tax which was not reported in 3d. For example,

- Holiday bonus and holiday supplement
- Pay related to ending of an employment relationship (pay for the period of notice without the obligation to work, redundancy pay)
- Pay increase paid retrospectively for the previous quarter
- Cost caused by exercising of incentive stock options
- Seniority increment or similar paid **irregularly**
- Allowance for leave in compensation for shortened working hours paid **irregularly**
- Fee or bonus paid **irregularly**, but not performance-based bonus reported in 3d.
- Emergency call-out allowance
- One-off compensations paid on the basis of the collective agreement
- Initiative bonuses

4. Share of social insurance contributions in the wages and salaries sum, % (in the form of 00,00)

Report the share (=tariff) of social insurance contributions in the wages and salaries sum **paid by the employer** during the reporting period. **The share paid by the employee is not taken into consideration in the tariff.**

Because the tariffs of social insurance contributions vary by personnel group, the tariffs should be weighted by the wages and salaries sum weights for the tariffs of different personnel groups. **The tariff estimated for the calendar year can usually be used for all quarters.** If changes occur in the payment bases or costs (e.g. personnel structure or payment percentages) or tariffs, they should be taken into account when determining the tariff for a quarter.

The tariff must cover the enterprise's statutory and voluntary social insurance contributions, that is,

- Statutory and voluntary employment pension contributions

- Pensions paid by enterprises direct to their employees

- Employer's sickness insurance contribution or social security contribution

- Statutory and voluntary accident insurance contributions

- Unemployment insurance contributions
- Group life insurance contribution
- Costs from other voluntary insurance related to use of labour input

The tariff should be estimated as precisely as possible using the available da-ta. If no social security contribution tariff is separately available for different employee groups (full-time, part-time and other personnel), an average for the enterprise/industry/municipality can be reported for all employee groups.

The average social insurance contribution percentages for the reporting year and the tariff calculation examples can be found in the help files on the data collection pages.

Providing additional information

Report, for example,

- If the data differ significantly from earlier data
- If the number of hours worked is significantly lower due to lay-offs, for example
- If due to system changes the data are not comparable with earlier data
- Comments related to data checks (comments received in connection with saving)

Statistics Finland

APPENDIX 1. Questionnaire

Q4 / 2022

Reporting period (dd.mm.yyyy) ⓘ	[ ]	[ ]
	Starting date	Ending date

	Teaching personnel following the hours of compulsory teaching		Other personnel
	Full-time	Fee-paid / Part-time	E.g. head masters, study advisers
1. Number of persons having received pay at the end of the reporting period ⓘ	[ ]	[ ]	[ ]
2a. Number of teaching hours total, ⓘ	[ ]	[ ]	
2b. of which number of club and remedial teaching hours ⓘ	[ ]		
2c. Number of other than teaching hours ⓘ	[ ]		
2d. Number of paid sick leaves and family leaves in days ⓘ	[ ]		
2e. Number of hours worked ⓘ			[ ]

3. Wage and salary costs (in full euros)

	Full-time	Fee-paid / Part-time	Other personnel
3a. Pay subject to preliminary withholding tax in total, of which ⓘ	[ ]	[ ]	[ ]
3b. actual pay paid ⓘ	[ ]	[ ]	[ ]
3c. one-off hourly fees ⓘ	[ ]	[ ]	[ ]
3d. performance-based bonuses ⓘ	[ ]	[ ]	[ ]
3e. other extraordinary or one-off pay ⓘ	[ ]	[ ]	[ ]
4. Share of social insurance contributions in the wages and salaries sum % (in the form of 00,00) ⓘ	[ ]	[ ]	[ ]