

October 2014

Quality Report: The Labour Cost Survey 2012 in Federation B&H

Institute for Statistics of Federation B&H
Department of Labour Market Statistics
Department of Statistical Methods and Coordination

Quality Report: The Labour Cost Survey (LCS) 2012 in Federation B&H

Institute for Statistics of Federation B&H was carried out Labour Cost Survey in autumn 2013, for the reference 2012 year. The survey is carried once every four years. This survey was prepared in the compliance with EU Commission Regulations: No.530/1999, 1726/1999 and 1737/2005. LCS has been carried out for the first time in 2009 for reference 2008 year. The main difference compared to previous survey is that NACE Rev. 2 was introduced. The sample frame was Statistical Business Register (SBR), and included all business subjects with 10 and more employees which headquarter is in Federation B&H. NACE Rev 2 sections B-S, excluded O, were covered. The sample size was bigger than sample from LCS2009.

The main change introduced in LCS2012 compared to LCS2009 is the use of the new NACE Rev.2 classification. To begin with the number of sections as well as the number of divisions has increased in NACE Rev.2. This in turn means that more estimates have to be produced and putting more strain on the survey design.

LCS2012 used a paper questionnaire, and fieldwork was organised through regional statistical offices, which collected and entered the data. In the application for data entry are integrated controls which prevent an entry of computationally or logically incorrect data into the database. This entry method results in a database with logically and computationally correct data. That means, before the questionnaires were sent to the Central statistical office, some basic checks were made.

Additional checks were done in the Central statistical office, mainly regarding to items: paid hours, hours actually worked, gross salary for performed work and time spent at work and remuneration of salary.

Results were produced for entity level, but not for lower regional levels.

1. Relevance

Main users are: Council of Ministers of B&H, Government of Federation B&H, Ministry of Labour and Social Affairs in Federation B&H, Ministry of Finance in Federation B&H, Unemployment offices, Department for economic planning B&H, IMF, researchers, media, employer's associations, trade unions etc.

The LCS is not very known in B&H. However, the intention of Federal Institute for Statistics is, before the next LCS, to organize meetings with data respondents to make this survey more known. Meeting with data users, if the opportunity arises, will be organized together with other departments of FIS.

2. Accuracy

2.1. Sampling errors

B&H Statistical Business Register was used as a basis for construction of frame population. It means that sampling units were enterprises as they are defined in SBR (not local units) according to their headquarter location. Frame population consisted of all enterprises that had activity status "Active" or "Unknown" in the SBR and, at the same

time, which had information about number of employed persons from closing balance sheets, which were submitted for the year 2012.

Enterprises with less than 10 employed persons, as well as enterprises from A and O sections (by NACE Rev 2) were excluded from the frame population. In appendix 5 the sections and divisions for NACE Rev.2 are titled.

Total frame population contained of 4.876 legal entities for Federation of B&H (FB&H). Data were collected for the whole enterprise according to the headquarter location regardless of the fact some of them have units existing in different entity.

One unit that initially was in the frame and the sample of Republic of Srpska (RS), was of high significance also for FB&H, because a part of its data was relevant for the FB&H, so the data collected by RS were divided into part of RS and the part of FB&H.

Total frame population was stratified by Entity, NACE Rev 2 division (2 digit) and employment classes (10 - 19, 20 - 49, 50 - 249 and 250+ persons employed). Employment classes were created on the basis of the original SBR classes.

Enterprises were allocated to strata using "the Neyman rule" on the variable number of employees (from balance sheets) with some modifications of practical nature. The Neyman rule states that sampling units should be allocated proportionally to the number of elements from the frame population by strata multiplied with standard deviation of number of employed persons from SBR by strata.

The Neyman rule was modified in following manner:

- enterprises with 50+ persons employed were completely enumerated
 - if strata contained less than 5 enterprises, all of them were sampled
 - if the Neyman rule imposed less than 5 enterprises, then 5 enterprises were sampled.
- On the basis of described allocation, stratified random sample was drawn from the total frame population. Total sample size was 2.150 enterprises for FB&H.

Below are coefficients of variation (CV) for the key variables of the survey, *Annual labour cost* and *Hourly labour cost*¹. The coefficients of variation are produced by R software using survey package. The coefficient of variation is calculated at population level and breakdowns by NACE Rev 2 sections and the size band respectively.

The CVs are small on NACE level for the two variables. Also, the CVs for the combination of NACE and size classes were calculated see Appendix 1.

NACE L (Real estate activities) shows the highest c.v. for the variable *Annual labour cost*, but for the variable *Hourly labour cost*, NACE M (Professional, scientific and technical activities) shows the highest value. Since the *Hourly labour cost* is calculated as a ratio between *Total labour cost* (D) and *Total hours actually worked* (B1), the c.v. for this parameter tends to be smaller than the c.v. for the *Annual labour cost*.

Section C (Manufacturing) is the largest section in B&H and around 17% of the *Annual labour costs* can be found in that section.

¹ $Annual\ labour\ cost = D1+D2+D3-D5, Hourly\ labour\ cost = (D1+D2+D3-D5)/B1$

D1(compensation of employees), D2(vocational training costs), D3(other expenditure paid by the employer), D5(subsidies received by the employer), B1(total hours actually worked).

There is no item D4(tax) in the labour cost in Federation B&H.

Coefficient of variation for Annual labour cost by NACE, 2012

NACE Rev.2 sections	Estimated value (KM)	Standard Error (KM)	Coefficient of variation (%)
B	344.682.723	1.432.784	0,4
C	1.013.304.107	9.227.412	0,9
D	332.019.655	684.936	0,2
E	170.150.706	2.072.807	1,2
F	225.802.867	5.823.889	2,6
G	864.056.191	21.086.883	2,4
H	393.955.513	6.945.687	1,8
I	41.199.417	1.746.896	4,2
J	304.184.635	2.273.016	0,7
K	398.582.553	0	0,0
L	19.997.217	968.853	4,8
M	120.691.979	5.293.525	4,4
N	79.330.675	1.530.192	1,9
P	765.081.972	8.798.654	1,2
Q	670.465.332	2.269.059	0,3
R	90.772.280	803.462	0,9
S	35.783.044	999.247	2,8
B-S	5.870.060.866	27.249.025	0,5

Note: Annual labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3 minus D5 in Appendix 1 to Regulation (EC) No 1726/1999

Coefficient of variation for Annual labour cost by size band, 2012

Size band	Estimated value (KM)	Standard Error (KM)	Coefficient of variation (%)
10_49	1.274.178.409	27.249.025	2,1
50_249	1.780.815.386	0	0
250_499	621.218.056	0	0
500_999	546.944.141	0	0
1000+	1.646.904.875	0	0
10-	5.870.060.866	27.249.025	0,5

Note: Annual labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3 minus D5 in Appendix 1 to Regulation (EC) No 1726/1999

Section D (Electricity, gas, steam and air conditioning supply) has the highest *Hourly labour cost* (20,28 KM) and section I (Accommodation and food service activities) has the lowest (6,60 KM). This means that the *Hourly labour cost* is 207% higher in section D than in section I. Enterprises with 10-49 employees have the lowest *Hourly labour cost* and enterprises with 1000+ employees have the highest.

Coefficient of variation for Hourly labour cost by NACE, 2012

NACE Rev. 2 sections	Estimated value (KM)	Standard Error (KM)	Coefficient of variation(%)
B	13,59	0,04	0,3
C	8,30	0,06	0,8
D	20,28	0,03	0,1
E	10,89	0,08	0,7
F	7,52	0,14	1,9
G	8,42	0,18	2,2
H	11,31	0,19	1,7
I	6,60	0,23	3,5
J	15,61	0,10	0,6
K	19,20	0,00	0,0
L	12,00	0,24	2,0
M	12,61	0,55	4,4
N	8,68	0,07	0,8
P	12,36	0,10	0,8
Q	14,59	0,04	0,3
R	8,33	0,06	0,7
S	15,60	0,32	2,0
B-S	10,98	0,04	0,4

Note: Annual labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3 minus D5 in Appendix 1 to Regulation (EC) No 1726/1999

Coefficient of variation for Hourly labour cost by size band, 2012

Size band	Estimated value (KM)	Standard Error (KM)	Coefficient of variation (%)
10_49	9,0	0,17	1,8
50_249	10,1	0	0
250_499	11,6	0	0
500_999	11,0	0	0
1000+	14,3	0	0
10-	10,98	0,04	0,4

Note: Annual labour cost = Code D (total labour cost), sum of the values of code D1, D2, D3 minus D5 in Appendix 1 to Regulation (EC) No 1726/1999

2.2 Non-sampling errors

2.2.1. Coverage errors

Total frame population for Federation of B&H (FB&H) contained of 4.876 legal entities. Legal entities with less than 10 employed persons, as well as enterprises from A and O sections (by NACE Rev 2) were excluded from the frame population. Crafts and trades were also excluded from the frame population.

2150 units were sampled in LCS2012.

Sample size for previous LCS was 1950 units.

The reason for the larger sample is probably because all legal units with 50+ employees were completely enumerated (for the LCS2009, legal units with 110+ employees were completely enumerated) and by the use of the new Classification of Activities (NACE Rev.2.)

No attempt has been made to estimate the total effect of under-coverage.

A general rate of under-coverage has not been studied.

Population and sample sizes

Size class of enterprise (number of employees)	Number of enterprises in the sample (n)	Number of enterprises in universe (N)	Sample fraction
10-19	367	1.987	18%
20-49	518	1.624	32%
50-99	783	783	100%
100-199	264	264	100%
200-499	148	148	100%
500-	70	70	100%
All	2.150	4.876	44%

The table below shows the „stratum-jumpers“ in the sample. The overall rate of these cases was 2,9 %.

Following cases have been regarded as „stratum-jumpers“ in LCS2012:

- Enterprises who had considerably less than 10 employees (enterprises that in the sample frame had more than 10 employees, but LCS results showed less than 10 employees)

In LCS2012 we had 46 such enterprises. Here is not shown an overview of different classes in the response with respect to sample. There were such of 448 cases and almost all legal entities have shifted only for one class down.

- Enterprises with an incorrect NACE code in the SBR².

„Stratum jumpers“

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Number of unit in sample with different activity	Number of unit in sample (No. of empl. less than 10)	TOTAL (dif.activity + unit with No. of empl. less than 10)	TOTAL %
B	46	32	1	2	3	9,4
C	996	507	5	15	20	3,9
D	16	15	-	-	-	-
E	128	70	1	1	2	2,9
F	447	146	-	2	2	1,4
G	1.244	334	3	2	5	1,5
H	267	78	1	3	4	5,1
I	124	38	1	1	2	5,3
J	158	81	2	1	3	3,7
K	58	58	-	1	1	1,7
L	30	17	-	-	-	-
M	214	83	1	4	5	6,0
N	99	74	-	5	5	6,8
P	727	392	-	1	1	0,3
Q	203	136	-	3	3	2,2
R	81	57	1	4	5	8,8
S	38	32	-	1	1	3,1
All	4.876	2.150	16	46	62	2,9

²There were 16 units in the sample that were treated in the sample frame with one NACE code, but LCS results showed different NACE code. From these 16 units, all sixteen stayed in the covered sections. Six of them changed the NACE division (stratification level), while ten changed even NACE section.

Lacking of precise information on what is the reason for non-response for companies that in some way we consider as "over-coverage", it is decided these companies to stay in the non-response. Plan for the next survey is to determine the exact reason for non-response and treated over coverage in the in a prescribed way.

2.2.2. Measurements and processing errors

Before proceeding to the data entry, questionnaires are reviewed and, if irregularities which could be corrected based on other data are detected, the controller contacted a person responsible in the legal entity in order to correct data in the questionnaire using the information provided. Monitoring of these activities has not been established, so we cannot provide information about correction during the fieldwork.

Additional controls were done in the Central statistical office (all controls and corrections were made in cooperation with respondents) and the table below shows the percentage of cases that were corrected at some point.

Variable	Definition	Corrected (%)
A1	Total number of employees	0,4%
A11	Full-time employees	0,6%
A12	Part-time employees	1,5%
B11	Hours actually worked by full-time employees	4,8%
B12	Hours actually worked by part-time employees	9,9%
C11	Paid hours for full-time employees	4,9%
C12	Paid hours for part-time employees	10,0%
D11111	Direct remuneration, bonuses and allowances paid in each pay period	3,5%
D11112	Direct remuneration, bonuses and allowances not paid in each pay period	0,3%
D1113	Payments for days not worked	0,7%
D1114	Wages and salaries in kind	0,4%
D121	Employers actual social contributions (excluding apprentices)	4,6%
D1211	Statutory social security contributions	4,7%
D122	Employers imputed social contributions (excluding apprentices)	0,3%
D2	Vocational training costs	0,0%
D3	Other expenditure paid by the employer	0,0%
D5	Subsidies received by the employer	1,4%

The variables corrected the most frequently were: paid hours for part-time employees, hours actually worked by part-time employees, statutory social security contributions.

The subsidies were in, some cases, deleted by statistical office, because respondents were not able to separate subsidies for wages and salaries from the total amount of subsidies they received. They usually put total amount of subsidies which was not used for wages and salaries at all. Some of them put the amount of whole payments for wages and salaries like subsidies. Only 89 companies have item subsidies and on 25 of them corrections were made, the correction rate was high. It is therefore

decided that the correction rate of subsidies is not measured in relation to the total number of subjects who had the item subsidies, but in relation to the total number of responses. All other correction rates, shown in this table, were calculated in ratio to the number of reporting units that had observed variable.

Paid hours and hours actually worked are variables of most importance to the survey and they often had to be confirmed by the respondents. In many cases the respondents confused paid hours with hours actually worked and vice versa. Also many found it difficult to report at all on hours actually worked, in many cases they had to estimate the hours (in many cases in cooperation with Statistics.)

There has been a lot of effort to determine the exact amount of the items in the questionnaire 3.1 - gross salary for work performed and time spent at work (with the contributions from the salary and advance income tax). Most of respondents in gross salary included the item 3.2 - remuneration of salary and the item 3.5. contributions on salaries and remuneration burden on the employer and also were reported separately. All corrections are made in cooperation with regional departments and in direct contact with companies.

Reasons for the occurrence of measurement errors may be:

- design of implementation instruments (questionnaires, manuals)
- non-response of data providers
- lack of records for certain statistics

2.2.3. Non-response errors

From 2.150 units in the sample, the initial response was obtained from 1.699 units. After the response rates per strata were calculated, there were some strata with less than 50% response, so unit imputation was done. 23 units with the data from the National accounts department and RAD 1, have been used in order to fill the strata so that the response rate per stratum cannot be less than 50%. Also imputation of 11 units were done for empty strata. In total 34 units were imputed.

One big company from section D with headquarter in Republic of Srpska with its share for Federation of B&H, was additionally entered in the program with original data.

If data were missing, i.e. if answers to certain questions/variables were not provided, responsible persons from reporting units were contacted via telephone in order to complete the missing values. Exceptionally, if a connection via telephone was not established or if a person was not able to provide answers, values of variables were estimated on historical information or based on average values.

Item imputation was made most, often, for the not performed but paid hours and for remuneration of salary.

The response rate can be calculated in different ways for example before and after imputation. The table below contains information about the number of units that have responded and not responded before imputation.

	FEDERATION B&H	
	Units	Rate
Response	1.699	79,0
Non-response	451	21,0
Sample size	2.150	100

$$\text{Response rate} = \left[\frac{1699}{2150} \right] \times 100 = 79,0\%$$

Response rate in this case was 79,0%

Below is the table after the unit imputation.

	FEDERATION B&H	
	Units	Rate
Response	1.733	80,6
Non-response	417	19,4
Sample size	2.150	100

$$\text{Response rate} = \left[\frac{1733}{2150} \right] \times 100 = 80,6\%$$

And response rate after imputation was 80,6%.

In FB&H the response rate usually is calculated in this way in most of the surveys.

The tables in appendix 2 contain information about unit response rates, broken down by the stratification variables used in sampling.

The non-response is used in the adjustment of the initially calculated weights within each stratum.

The non-response has to exhibit a similar pattern to the answers received, i.e. it must be randomly distributed. In the biggest size class, one has to study the results carefully in the case of non-response, because of possible huge differences in the number of employees of enterprises concerned.

Possible reasons for the high response rate in LCS2012:

- There has been a lot of work and focus on reminding the respondents to answering in the survey, to increase the overall response rate and reduce the risk to ending up with empty strata.
- Enterprise level was sampled, not local units. The respondents usually find it is easier to answer the questionnaire on enterprise level than on local unit level.
- Fieldwork was done by experienced statisticians who participate in regular national business survey on employment and salaries (RAD1). They have regular contact with a lot of respondents with 10+ employees.

2.2.4. Model assumption errors

- Small enterprises with less than 10 employees and sections A and O (NACE Rev.2) are optional, and have not been included and not accounted for.

About 11% of the employees work in an enterprise with less than 10 employees. Section O represents about 10% of the economy.

- No data is given for apprentices. The reason is that they are very rare in B&H. So rare, that it was not considered worthwhile to specifically ask about apprentices.

Section D, division 35, in B&H has a small number of enterprises with big number of employees and fairly high level of wages and salaries, and consequently with big influence on results. The data for one big company in section D whose headquarter is in Republic of Srpska, were divided it two parts: 62% of the values of all reported variables went to LCS database for Federation B&H, and 38% to RS. This time, data were divided by the company, while for the previous LCS, sharing were done by our institutions, following the example how the NA department use to do this each year.

Variables D11 and D111 have the same values, due to the lack of inclusion of apprentices in LCS2012.

The variable full-time equivalence for part-time employees (A121) was not included in the questionnaire for LCS2012 in Federation B&H. For calculating this variable this model has been used:

Model: $A121 = C12 / (C11/A11)$

A11 = Number of full-time employees

A121 = Number of full-time equivalence for part-time employees

C11 = Paid hours for full-time employees

C12 = Paid hours for part-time employees

C11/A11= Average paid hours for full-time employees

If model like this is used an assumption is made that part-time workers have the same working pattern as full-time workers. This is not true, but may be good enough.

The tax (variable D4) that Eurostat asks for is tax for employer for having employees. In Federation B&H we do not have that kind of taxes, so we cannot collect it. For the same reason we also did not have in LCS2012 next four variables:

1. D.1112 Payments to employees' savings schemes
2. D.11144 Stock options and share purchase schemes
3. D.1222 Employers' imputed social contributions for pensions and health care
4. D.1224 Other imputed social contributions of the employer

and variables in connection with apprentices:

A13, A131, B13, C13, D112, D123.

3. Punctuality and timeliness

3.1. Punctuality

The frame was set up, and the sample was drawn in August 2013.

Federal Institute for Statistics had no possibility to send pre hand information in advance and it was sent together with the questionnaires. The forms were sent out in September 2013 to all enterprises in the sample. They were given eight weeks to respond.

After discussions about what would be the optimal time for the data collection, we made decision for September. Our Statistical business register is updated with the data from NA department, till the end of July each year, and after that it is the best time for choosing sample for business surveys. Because of this it was decided to start with LCS in September.

Till the end of first deadline, we did not collect a lot of response. A lot of efforts were made on collecting the missing questionnaires. A reminder was sent out to all non-

responding units, giving a new deadline. The process of reminding the non-response units was ongoing until end of October. The data collection was stopped in the end of October 2013.

The response rate was 80.6%.

The enterprises received a paper version of the questionnaire and guidelines.

The questionnaire and instructions can be found in appendix 4.

3.2 Timeliness

The first results of LCS for the Federation B&H were published on our website in April 2014.

Final results were published in June 2014, also on web site.

Tables A and B, that Eurostat required, were sent to Agency for Statistics B&H in November 2014.

For the final results see appendix 6.

Activity plan for the Labour Cost Survey 2012 is presented in the table below:

Tabela 1. PLAN OF WORK - LCS 2012

ACTIVITY	DEADLINES	Implementation within the deadline
Preparing for printing	till 01.08.2013	yes
The selection and arrangement of the sample	12.08.2013-16.08.2013	yes
Printing of questionnaire and instructions	till 23.08.2013	yes
Making data entry program	05.08.2013-30.08.2013	yes
Preparing material for fieldwork	till 23.08.2013	yes
Instructing	29.8.2013	yes
Fieldwork	02.09.2013-01.11.2013	yes
Cotrol of fieldwork	30.09.2013-08.11.2013	yes
Data entry	till 13.11.2013	yes
Editing and imputation	02.12.2013-03.2014	yes
Analysis and data fusion and computation standard errors	02.12.2013-03.2014	yes
Pondering and calculating derived variables	02.12.2013-03.2014	yes
Analysis of weighted data	02.12.2013-03.2014	yes
Releasing publications	2014.	yes

4. Accessibility and clarity

4.1 Accessibility

Users of statistical data can easily and quickly access the data, as these are published at the FIS website.

Results for the country will be published by BHAS and send to Eurostat.

Results will not be sent to the reporting units. The idea is to give the sampled units for LCS2012 some main results from the survey.

Confidentiality flags

A cell is given a confidential flag if the number of contributing units is one.

4.2. Clarity

Beside this quality report, we have the questionnaire and guidelines for the survey too. As part of the final results, which are published on our web-site, we also have methodological explanations related to the survey.

There is no meta data information about the survey.

The LCS in Federation of B&H is now more known to users than before, but we think that is not good enough. We have to promote it more. However, the intention of Federal Institute for Statistics (maybe in cooperation with other research departments in FIS) is (if the opportunity arises) to organize meetings with data users, to make this survey more known and inform them about where to find the data.

5. Comparability

5.1. Geographical comparability

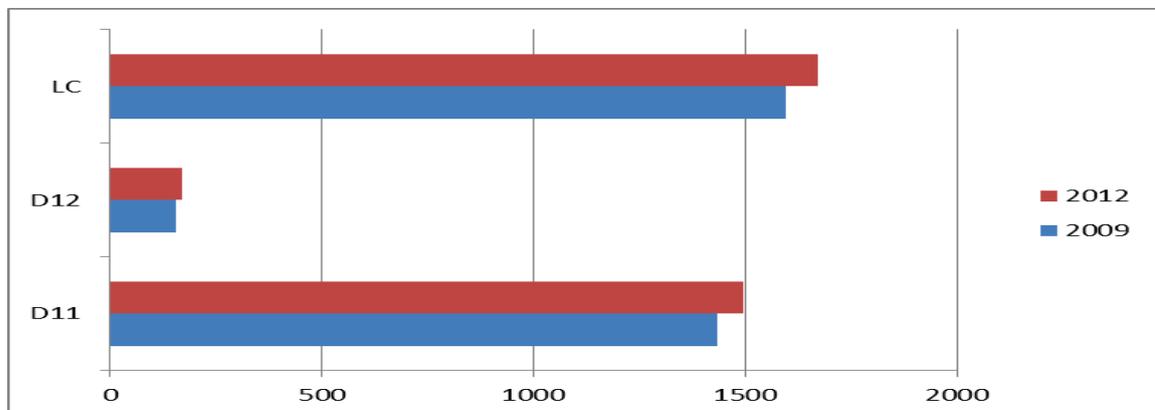
Sample has been drawn at enterprise level not local units.

The data broken down by regions and NACE might be incorrect in some extent. Because there is no good data in SBR according to local units we sampled enterprises, not local units.

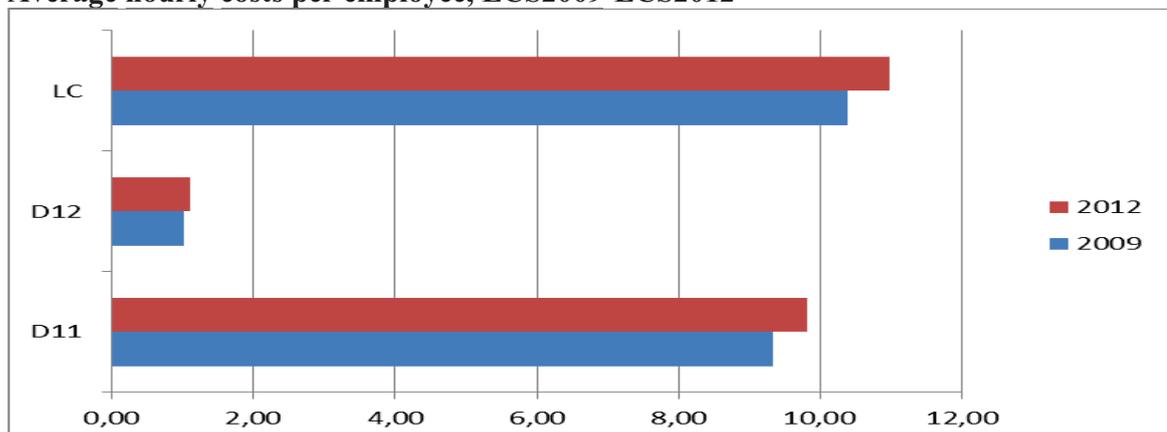
5.2. Comparability over time

In LCS2012 the NACE Rev.2 classification was used, see appendix 5. In LCS2009 NACE Rev.1.1 was used. For that reason we have no possibility to compare this survey with previous one on section level. Graphs below shows comparisons between main variables from first and second Labour Cost Survey.

Average monthly costs per employee, LCS2009-LCS2012



Average hourly costs per employee, LCS2009-LCS2012

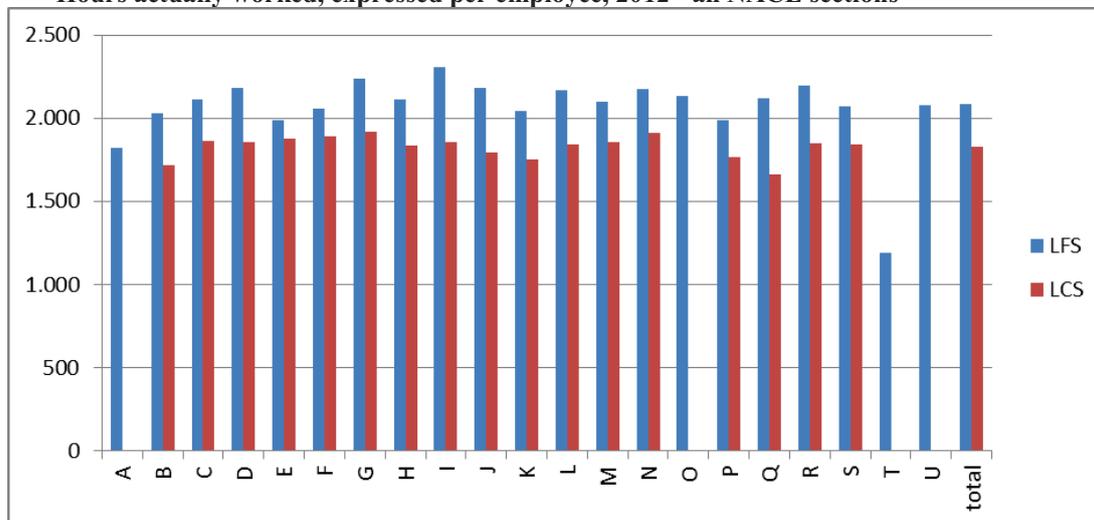


6. Coherence

- *Labour Cost Survey vs. Labour Force Survey*

The graph below shows a comparison of *Hours actually worked*³ expressed per employee during 2012 in the LCS and the average hours actually worked in the main job per year of the LFS2012, also expressed per employee.

Hours actually worked, expressed per employee, 2012 - all NACE sections



Hours actually worked, expressed per employee, 2012 - NACE sections excl.A,O,T,U



Differences between LFS and LCS reflected in the following:

- LFS covers the whole labour market and LCS only enterprises with 10 and more employees.
- LFS collected data for all NACE sections, and LCS did not cover A,O,T and U sections
- LFS includes all (formal and informal) employment while LCS includes only formal, registered employment
- The LFS is the Federation carried out once a year and contains information on hours worked for the reference week. Hours worked in the reference week multiplied by 52 weeks and thus get the average hours actually worked on the main job per year. Vocational hours are missing in LFS and all these facts should be kept in mind when comparing the results of LCS with LFS. So, when

3) Code B1, divided by the value of code A1, in appendix 1 to Regulation(EC)No1726/1999.
B1(number of hours actually worked), A1(number of employees)

we start to implement the continuous labour force survey, we'll probably have better results for these comparisons.

- *Labour Cost Survey vs. Structural Business Statistics*

When comparing the LCS and the SBS one must know that there are few significant differences between the two statistics.

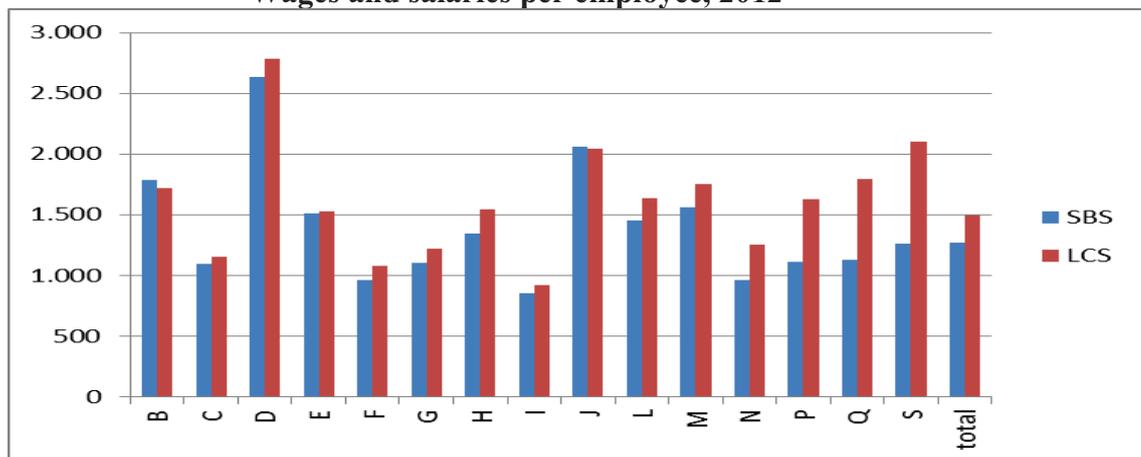
Firstly, enterprises with less than 10 employees are not included in the LCS while they were included in the SBS. In SBS, all enterprises with 20 or more employees are fully covered, while the companies to 20 employees are sample selected.

In SBS section K are excluded, and section R is very slightly covered. This makes them not comparable.

SBS collect data only for private sector, for enterprises which have a market share in some sector.

The graph below shows the *Wages and salaries*⁴, expressed per employee from the LCS compared to SBS (Structural Business Statistics).

Wages and salaries per employee, 2012



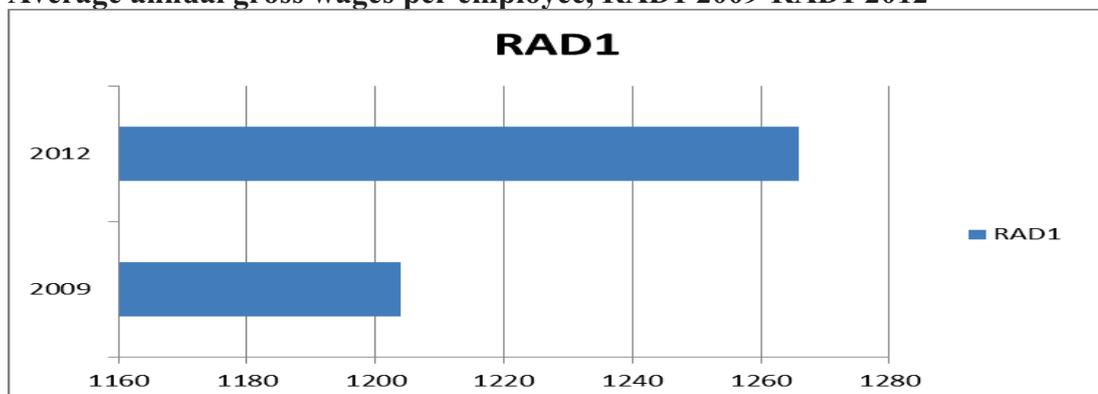
The biggest difference in this comparison can be seen in the activities P, Q and S. The reason for this deviation is certainly the fact that in these sectors can be found many budget users in the Federation of B&H. Budget users, in these section, are included in LCS, but not covered by SBS methodology.

- *Labour Cost Survey vs. Labour Cost Index*

We did not start to produce Labour Cost Index in B&H.

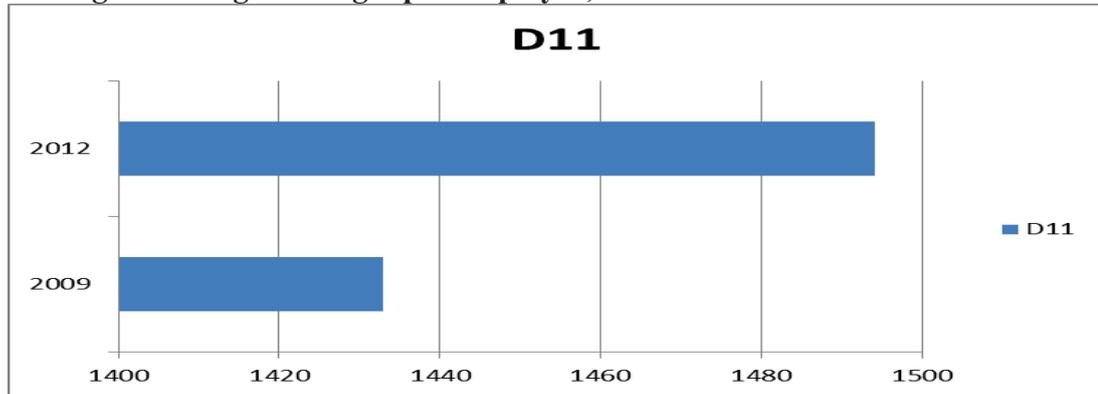
Instead of this comparison, the results LCS2012 is comparable with the regular monthly survey on earnings RAD1.

Average annual gross wages per employee, RAD1 2009-RAD1 2012



4) Code D11, divided by the value of code A1, in appendix 1 to Regulation(EC)No1726/1999 D11(wages and salaries), A1(number of employees)

Average annual gross wages per employee, LCS2009-LCS2012



On the graphs above are shown gross salary in RAD1 and wages and salaries in the LCS survey in 2009 and 2012.

Gross wages in RAD1 has increased by about 5%, while the D11 in the LCS has increased about 4%, for the same period.

In LCS2012 - D11 makes 89,42% of total labour costs.

The main difference between gross salary Rad1 and D11 is that the gross salary Rad1 included payments for sick leave paid by employer and does not include meals, transport as well as some additional income.

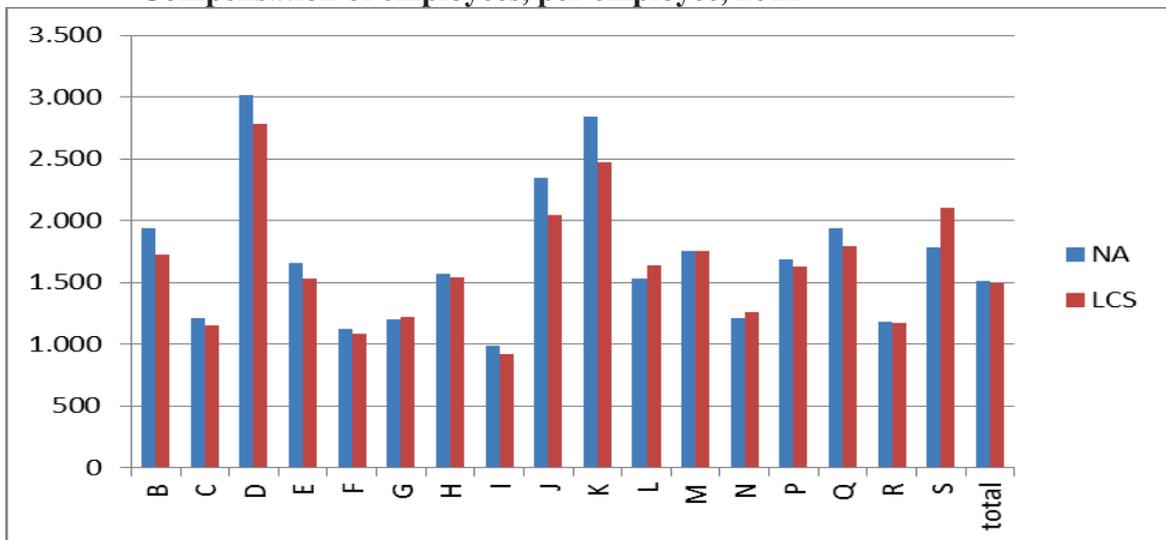
D11 includes transportation and meals payment, as per diem for official travel, vacation bonuses, solidarity help to employee and his/her family and other bonuses, but does not include: payments for sick leave paid by employer and refundations for previous periods.

This explains the difference between gross wages in LCS and Rad1

- *Labour Cost Survey vs. National Accounts*

The graph below shows *Compensation per employee*⁵ during 2012 in LCS and National Accounts. LCS excludes enterprises with less than 10 employees and LCS is based on sample. On the other side, NA collected data for all legal entities based on full coverage. These facts might explain why the NA-bars are slightly higher than LCS-bars in most sections. NA also collects data for section A and O, but for these analyses we excluded them like section and from total. NA also includes hidden economy and crafts, but we did not include them in calculations of compensations.

Compensation of employees, per employee, 2012



5) Code D1, divided by the value of code A1, in appendix 1 to Regulation(EC)No1726/1999

Appendix 1.

Coefficient of variation by NACE and size-band for Annual Labour Cost

NACERev. 1 sections	Size band	Estimated value (KM)	Standard Error (KM)	Coefficient of variation %
B	10_49	7.717.312	1.432.784	18,6
B	50_249	30.886.475	0	0
B	250_499	..	..	..
B	500_999	..	..	..
B	1000	293.152.279	0	0
B	10	344.682.723	1.432.784	0,4
C	10_49	201.238.391	9.227.412	4,6
C	50_249	321.358.838	0	0
C	250_499	183.528.676	0	0
C	500_999	231.017.575	0	0
C	1000	76.160.626	0	0
C	10	1.013.304.107	9.227.412	0,9
D	10_49	4.927.243	684.936	13,9
D	50_249	8.177.595	0	0
D	250_499	21.427.272	0	0
D	500_999	..	..	..
D	1000	269.830.784	0	0
D	10	332.019.655	684.936	0,2
E	10_49	39.173.752	2.072.807	5,3
E	50_249	73.655.237	0	0
E	250_499	..	..	..
E	500_999	..	..	..
E	1000	..	..	..
E	10	170.150.706	2.072.807	1,2
F	10_49	103.722.987	5.823.889	5,6
F	50_249	98.025.556	0	0
F	250_499	24.054.324	0	0
F	500_999	-	-	-
F	1000	-	-	-
F	10	225.802.867	5.823.889	2,6
G	10_49	343.753.097	21.086.883	6,1
G	50_249	221.510.726	0	0
G	250_499	106.150.791	0	0
G	500_999	52.160.046	0	0
G	1000	140.481.531	0	0
G	10	864.056.191	21.086.883	2,4
H	10_49	66.521.434	6.945.687	10,4
H	50_249	48.761.612	0	0

H	250_499	..	..	..
H	500_999	..	..	..
H	1000	244.402.567	0	0
H	10	393.955.513	6.945.687	1,8
I	10_49	20.792.892	1.746.896	8,4
I	50_249	16.150.516	0	0
I	250_499	..	..	..
I	500_999	-	-	-
I	1000	-	-	-
I	10	41.199.417	1.746.896	4,2
J	10_49	48.735.026	2.273.016	4,7
J	50_249	45.468.068	0	0
J	250_499	..	..	..
J	500_999	..	..	..
J	1000	180.258.413	0	0
J	10	304.184.635	2.273.016	0,7
K	10_49	15.389.788	0	0
K	50_249	111.802.154	0	0
K	250_499	130.099.670	0	0
K	500_999	..	..	..
K	1000	120.919.737	0	0
K	10	398.582.553	0	0,0
L	10_49	5.852.120	968.853	16,6
L	50_249	14.145.097	0	0
L	250_499	-	-	-
L	500_999	-	-	-
L	1000	-	-	-
L	10	19.997.217	968.853	4,8
M	10_49	66.751.124	5.293.525	7,9
M	50_249	36.261.536	0	0
M	250_499	-	-	-
M	500_999	..	..	..
M	1000	-	-	-
M	10	120.691.979	5.293.525	4,4
N	10_49	21.169.136	1.530.192	7,2
N	50_249	36.847.878	0	0
N	250_499	..	..	..
N	500_999	-	-	-
N	1000	..	..	..
N	10	79.330.675	1.530.192	1,9
P	10_49	252.968.320	8.798.654	3,5
P	50_249	469.773.713	0	0
P	250_499	19.322.304	0	0
P	500_999	..	..	..
P	1000	-	-	-

P	10	765.081.972	8.798.654	1,2
Q	10_49	37.804.987	2.269.059	6,0
Q	50_249	202.737.056	0	0
Q	250_499	81.119.498	0	0
Q	500_999	68.046.787	0	0
Q	1000	280757004	0	0
Q	10	670.465.332	2.269.059	0,3
R	10_49	20.947.404	803.462	3,8
R	50_249	26.183.680	0	0
R	250_499	5.554.248	0	0
R	500_999	38.086.948	0	0
R	1000	-	-	-
R	10	90.772.280	803.462	0,9
S	10_49	16.713.395	999.247	6,0
S	50_249	19.069.649	0	0
S	250_499	-	-	-
S	500_999	-	-	-
S	1000	-	-	-
S	10	35.783.044	999.247	2,8
B-S	10_49	1.274.178.409	27.249.025	2,1
B-S	50_249	1.780.815.386	0	0
B-S	250_499	621.218.056	0	0
B-S	500_999	546.944.141	0	0
B-S	1000	1.646.904.875	0	0
B-S	10	5.870.060.866	27.249.025	0,5

- = No data is available

.. = Data is confidential

Coefficient of variation by NACE and size band for Hourly labour cost, 2012

NACERev. 1 sections	Size band	Estimated value (KM)	Standard Error (KM)	Coefficient of variation %
B	10_49	6,8	0,99	14,6
B	50_249	12,4	0	0
B	250_499	..	..	0
B	500_999	..	..	0
B	1000	14,4	0	0
B	10	13,59	0,04	0,3
C	10_49	7,3	0,28	3,8
C	50_249	7,7	0,00	0
C	250_499	9,0	0,00	0
C	500_999	10,1	0,00	0
C	1000	8,0	0,00	0
C	10	8,30	0,06	0,8
D	10_49	13,0	1,41	10,8

D	50_249	15,1	0,00	0
D	250_499	17,6	0,00	0
D	500_999	19,3	0,00	0
D	1000	21,1	0,00	0
D	10	20,28	0,03	0,1
E	10_49	9,6	0,31	3,2
E	50_249	10,5	0,00	0
E	250_499	10,5	0,00	0
E	500_999	14,2	0,00	0
E	1000	11,7	0,00	0
E	10	10,89	0,08	0,7
F	10_49	6,8	0,28	4,1
F	50_249	7,8	0,00	0
F	250_499	11,6	0,00	0
F	500_999			
F	1000			
F	10	7,52	0,14	1,9
G	10_49	9,0	0,49	5,5
G	50_249	7,9	0,00	0
G	250_499	9,8	0,00	0
G	500_999	8,0	0,00	0
G	1000	7,4	0,00	0
G	10	8,42	0,18	2,2
H	10_49	8,1	0,74	9,1
H	50_249	8,5	0,00	0
H	250_499	22,7	0,00	0
H	500_999	13,9	0,00	0
H	1000	12,9	0,00	0
H	10	11,31	0,19	1,7
I	10_49	6,1	0,42	6,8
I	50_249	6,8	0,00	0
I	250_499	9,1	0,00	0
I	500_999			
I	1000			
I	10	6,60	0,23	3,5
J	10_49	10,0	0,35	3,5
J	50_249	12,0	0,00	0
J	250_499	14,4	0,00	0
J	500_999	11,2	0,00	0
J	1000	21,5	0,00	0
J	10	15,61	0,10	0,6
K	10_49	27,3	0,00	0
K	50_249	15,9	0,00	0
K	250_499	18,9	0,00	0
K	500_999	18,0	0,00	0

K	1000	23,6	0,00	0
K	10	19,2	0,00	0,0
L	10_49	8,2	0,71	8,7
L	50_249	14,8	0,00	0
L	250_499			
L	500_999			
L	1000			
L	10	12,00	0,24	2,0
M	10_49	12,2	0,96	7,9
M	50_249	12,7	0,00	0
M	250_499			
M	500_999	14,3	0,00	0
M	1000			
M	10	12,61	0,55	4,4
N	10_49	8,8	0,26	2,9
N	50_249	9,4	0,00	0
N	250_499	12,6	0,00	0
N	500_999			
N	1000	6,3	0,00	0
N	10	8,68	0,07	0,8
P	10_49	11,4	0,27	2,4
P	50_249	12,7	0,00	0
P	250_499	14,0	0,00	0
P	500_999	20,2	0,00	0
P	1000			
P	10	12,36	0,10	0,8
Q	10_49	12,5	0,59	4,7
Q	50_249	13,4	0,00	0
Q	250_499	13,1	0,00	0
Q	500_999	13,5	0,00	0
Q	1000	17,0	0,00	0
Q	10	14,59	0,04	0,3
R	10_49	9,9	0,29	2,9
R	50_249	8,2	0,00	0
R	250_499	4,9	0,00	0
R	500_999	8,5	0,00	0
R	1000			
R	10	8,33	0,06	0,7
S	10_49	14,4	0,64	4,4
S	50_249	16,8	0,00	0
S	250_499	-	-	-
S	500_999	-	-	-
S	1000	-	-	-
S	10	15,60	0,32	2,0
B-S	10_49	9,0	0,17	1,8

B-S	50_249	10,1	0	0
B-S	250_499	11,6	0	0
B-S	500_999	11,0	0	0
B-S	1000	14,3	0	0
B-S	10	10,98	0,04	0,4

- = No data is available

.. = Data is confidential

Response rate

The tables below contain unit-response rates, broken down according to the stratification used for sampling in the sample. The overall, *non-weighted*, response rate was 80,6%.

NACE	10-19	20-49	50-249	250+	Total
05	-	100	100	100	100
07	-	67	50	-	60
08	60	80	100	-	81
09	-	-	-	100	100
10	60	73	75	83	74
11	100	60	80	100	83
12	100	100	100	100	100
13	80	60	75	75	72
14	80	60	81	86	80
15	60	80	88	71	80
16	80	75	71	100	75
17	60	67	50	100	64
18	60	80	67	-	69
19	-	100	-	100	100
20	60	60	71	100	70
21	-	-	100	100	100
22	80	80	88	100	84
23	80	83	83	100	83
24	75	100	67	100	81
25	60	87	70	100	77
26	50	80	-	-	71
27	80	80	67	100	75
28	100	80	86	67	85
29	100	80	100	67	86
30	100	100	-	-	100
31	80	60	90	50	75
32	67	100	100	-	89
33	100	100	100	-	100
35	100	100	67	100	93
36	80	100	93	100	93
37	100	100	100	-	100
38	80	60	90	100	82
39	100	100	-	-	100
41	50	59	57	-	57
42	80	70	83	50	76
43	56	75	71	-	68
45	67	88	82	-	80
46	50	56	72	86	65
47	70	78	76	93	77
49	60	80	81	67	76

51	-	-	100	-	100
52	60	60	75	100	67
53	100	67	100	100	86
55	60	67	73	100	70
56	80	60	60	-	67
58	60	60	67	-	62
59	100	50	100	-	80
60	100	80	86	100	89
61	80	80	100	100	88
62	80	80	71	-	76
63	60	60	100	-	64
64	75	80	89	92	87
65	-	100	88	67	85
66	80	100	-	-	83
68	60	60	86	-	71
69	100	80	50	-	83
70	60	50	100	-	73
71	60	60	75	100	70
72	60	100	67	-	77
73	100	80	100	-	91
74	50	100	-	-	75
75	60	100	100	-	78
77	60	-	-	-	60
78	100	100	86	-	92
79	60	50	50	-	56
80	60	80	73	100	73
81	60	100	100	100	87
82	60	80	-	-	70
85	83	99	93	100	94
86	60	60	90	100	89
87	60	100	100	-	91
88	100	100	50	-	92
90	100	80	100	-	93
91	80	80	50	-	75
92	80	50	86	50	70
93	100	80	100	-	91
94	100	100	60	-	87
95	80	100	-	-	86
96	100	67	100	-	90
Total	72	79	83	88	81

Number in universe, sample and sample fraction

NACE Rev. 2	Number in universe (N)	Number in sample (n)	Sample fraction
05	10	10	100%
07	5	5	100%
08	30	16	53%
09	1	1	100%
10	147	58	39%
11	18	18	100%
12	4	4	100%
13	29	18	62%
14	65	44	68%
15	50	41	82%
16	132	32	24%
17	13	11	85%
18	27	13	48%
19	2	2	100%
20	27	20	74%
21	3	3	100%
22	69	19	28%
23	67	24	36%
24	26	21	81%
25	163	64	39%
26	8	7	88%
27	28	20	71%
28	34	27	79%
29	16	14	88%
30	2	2	100%
31	45	24	53%
32	9	9	100%
33	12	12	100%
35	16	15	94%
36	67	40	60%
37	6	6	100%
38	53	22	42%
39	2	2	100%
41	182	67	37%
42	108	51	47%
43	157	28	18%
45	119	25	21%
46	619	168	27%
47	506	141	28%

49	218	55	25%
51	1	1	100%
52	41	15	37%
53	7	7	100%
55	61	23	38%
56	63	15	24%
58	24	13	54%
59	5	5	100%
60	40	19	48%
61	24	16	67%
62	51	17	33%
63	14	11	79%
64	39	39	100%
65	13	13	100%
66	6	6	100%
68	30	17	57%
69	31	12	39%
70	14	11	79%
71	103	23	22%
72	20	13	65%
73	26	11	42%
74	4	4	100%
75	16	9	56%
77	5	5	100%
78	13	13	100%
79	11	9	82%
80	34	22	65%
81	20	15	75%
82	16	10	63%
85	727	392	54%
86	133	101	76%
87	34	23	68%
88	36	12	33%
90	23	14	61%
91	22	12	55%
92	20	20	100%
93	16	11	69%
94	21	15	71%
95	7	7	100%
96	10	10	100%
All	4.876	2.150	44%

Appendix 4- Questionnaire

Questionnaire LCS 2012



BOSNIA AND HERCEGOVINA
FEDERATION OF BOSNIA AND HERCEGOVINA
FEDERAL OFFICE OF STATISTICS
S A R A J E V O

Law on Statistics in the Federation of B&H
Official Gazette of Federation B&H, No 63/03 and 9/09

LABOUR COSTS SURVEY FOR THE YEAR 2012

Reporting obligations are based on Article 31 Law on Statistics of the Federation of B&H. Refusal to provide the information, providing of incomplete and inaccurate information or failure to provide information within the prescribed period and contents withdraws penal provisions of Art. 43 rd and 44 said Law. Information given in this report will be used only for statistical purposes and shall not be released as a single.

DATA FOR THE BUSINESS ENTITY FOR WICH THE REPORT IS SUBMITTED

1) Name of enterprise _____

2)The identification number of the business entity _____ | | | | | | | | | | | | | | | | | | | | | |

3) Canton _____ Municipality _____ | | | | | | | |

Street and number _____ Telephone number _____

4) Economic activity (subclass of the activity) - a detailed description of the main activities _____
_____ | | | | | | | |

Name of the person completing the report

Phone number of the person completing the report

Responsible person

L.S.

GUIDELINES FOR FILLING UP THE QUESTIONNAIRE OF LCS FOR YEAR 2012

1. Labor cost survey was conducted on the random sample of businesses - legal persons.
2. **The questionnaire is filled out for the enterprise as a whole**, and not by the business units.
3. The data in this questionnaire regarding the 2012th year.
4. The entries are only data on costs for 2012. year that were paid by the date of filling out the questionnaire. Accrued expenses for 2012. year who have not paid should not appear in the questionnaire. It also does not appear to refund the funds, as well as residual payments relating to earlier periods.
5. Data is written to the KM without decimals.
6. If a cost that is sought in the questionnaire does not exist in the enterprise should be in the ordinal numbers to put a hyphen.
7. Each cost is shown in the gross amount. This means that contributions and taxes are included if are paid with that kind of expenditure.
8. Data for filling in the questionnaire should be taken partly from personnel records and partly from accounting records.
9. We recommend you to read the questionnaire before you fill it in, in order to get the complete insight in its content.
10. The questionnaire was divided into three tables: Table 1-Data on employment, Table 2 - Data on paid hours worked and Table 3-Data on labor costs.
11. **Table 1** presents data on employed persons in the related payments, per month and type of working time.
12. **Table 2** show the total paid working hours of work for 2012. year for employees who you are shown in the first table, the hours of employees classified full-time and the hours of employees with less than full-time job. It is important to note that the total number of hours for an employee who worked the entire 2012th year was 2088, when he did not have overtime hours and worked 40 hours per week.
Also in this table need total paid hours to separate the performed and not performed but paid hours.
If you do not keep records of executed and unexecuted and paid hours of work, it is necessary to make assessment.
Assessment of not performed but paid hours required data on the number of days of rest per employee, the days of state holidays, sick leave days on behalf of the employer and other non-working days under the collective agreement.
13. **Table 3** presents all the costs associated with hiring laborforce.
14. Each cost is recorded only once, with the exception of the advance tax on income that is included in the gross salaries and in remunerations of the gross wages, and also be reported separately under the item 3.6.
15. We should take care the separation and separate presentation of items:
 - 3.1. "Gross wages for work performed and time spent at work" and paragraph
 - 3.2. "Remuneration paid."
 If you do not dispose records and analytics within the gross salary is necessary to carry out an evaluation, guided by information on working hours is shown in Table 2 (paragraph 2.2. In column 3) and the hourly rate for absence from work for which pay is received (by the collective agreement or according to regulations on wages).
Gross salary includes basic salary for the work, past performance, plug-ins to work in shifts, on duty, night work, stimulations, overtime, work on Sundays and holidays, regardless of whether the payments were in cash or kind.
Gross salary shall not include remunerations paid for annual leave, sick leave days on behalf of the employer, public holidays and other benefits paid in wages.
16. Data on **contributions to a salary and remuneration (on behalf of the employer) is entered in a separate item on the form (item 3.5.)**, and are not included in the data on gross wages (paragraph 3.1.) and remuneration (paragraph 3.2).
17. If any information requested in this form are not available in your records is necessary to make the best possible estimate for the same.

TABLE 1. DATA ON NUMBER OF EMPLOYEES TO WHOM PAYMENTS ARE MADE ACCORDING TO TYPE OF WORKING TIME

No.	Month	Total	Full time	Less than full time
1	2	3 (4+5)	4	5
01	January			
02	February			
03	March			
04	April			
05	May			
06	June			
07	July			
08	August			
09	September			
10	October			
11	November			
12	December			
13	Total			

COLUMN 3 comprises the number of employees to whom payments are made irrespective to whether they are permanently or non-permanently employed and whether they.

COLUMN 3 does not comprise employees that did **not receive salary**, employed persons that **received refunded** compensation of salary for whole month (employees on maternity leave, on a sick leave that are not paid by employer and similar) and persons that work on the contractual basis, author contract, contract concluded with young people's or students' unions as well as pupils and students on practice.

COLUMN 4 comprises Employees who receive a salary and worked as much or more than full time. If the law, regulations or contract is not fixed opening hours is considered to be a full-time is 40 hours per week.

COLUMN 4 does not comprise employees who received salary, but worked less than full time.

COLUMN 5 comprises employees who received salary and they work less than full time.

COLUMN 5 does not comprise employees who received salary and they work full time or more than full time.

Table 2. DATA ON PAID WORKING HOURS ACCORDING TO TYPE OF WORKING TIME

No.		Total	Full time	Less than full time
1	2	3 (4+5)	4	5
2.	Paid working hours - Total (2.1.+2.2.)			
2.1.	Performed working hours			
2.2.	Not performed, but paid working			

In row 2 column 3 it is needed to show paid working hours in total (performed and not performed, but paid working hours) of the employees given in table 1. These data should be sorted by type of working time in columns 4 and 5.

In row 2.1 column 3 it is needed to show actually performed working hours (effective working hours), overtime work and hours when employees were present at job even though they had interruptions without their fault and they have received salary for that time. These data should be sorted by type of working time in columns 4 and 5.

In row 2.2 column 3 it is needed to show not performed, but paid working hours (national and religious holidays, annual leave, sick leave paid by employer, and other paid but not performed working hours). These data should be sorted by type of working time in columns 4 and 5.

Table 3. DATA ON LABOUR COSTS BASED ON LABOUR FORCE ENGAGEMENT

No.	Description	Amount in KM
3.1.	GROSS SALARY⁽¹⁾ FOR PERFORMED WORK AND TIME SPENT AT WORK (with the contributions from the salary and advance income tax) (3.1. = From 3.1.1 to 3.1.3.)	
3.1.1.	Gross salary in cash	
3.1.2.	Gross salary in kind (company products)	
3.1.3.	Gross salary for bonuses and stimulation ⁽²⁾ (individual stimulations and payoffs by monthly accounting)	
3.2.	REMUNERATION OF SALARY (With contributions from gross pay and advance income tax) (3.2 = 3.2.1.do from 3.2.5.)	
3.2.1.	Annual leave	
3.2.2.	Sick leave paid by employer	
3.2.3.	National and religious holidays	
3.2.4.	Remuneration of salary during job interruption without employee's fault	
3.2.5.	Other remuneration paid in cash to employees	
3.3.	OTHER REMUNERATION (3.3. = od 3.3.1. do 3.3.14.)	
3.3.1.	Remuneration for meal (total 3.3.1.1+3.3.1.2)	
3.3.1.1	Paid in cash	
3.3.1.2	Prepared in restaurant	
3.3.2	Remuneration for transportation costs of the employees (3.3.2.1.+3.3.2.2.)	
3.3.2.1.	Paid in cash	
3.3.2.2.	In kind (Coupons, the organized transport of employees)	
3.3.3.	Allowances for members of steering and supervisory board employed in company	
3.3.4.	Severance pay for the retirement	
3.3.5.	Severance pay for employees whose work is not needed any more	
3.3.6.	Reimbursement for annual leave	
3.3.7.	Jubilee rewards	
3.3.8.	Solidarity help to employee and her/his family ⁽³⁾	
3.3.9.	Per diem for the business trip (Excluding the cost of transportation and lodging)	
3.3.10.	Remuneration for accommodation and meal on a business/field trip	
3.3.11.	Remuneration for separate living	
3.3.12.	Remuneration for employees who use company cars for personal purpose ⁽⁴⁾	
3.3.13.	Staff housing costs ⁽⁵⁾	
3.3.14.	Compensation for moving expenses	
3.4.	OTHER COSTS REGARDING LABOUR FORCE ENGAGEMENT (3.4. = From 3.4.1. To 3.4.6.)	
3.4.1.	Insurance premiums of employees from accidents	
3.4.2.	Other insurance premiums of employees	
3.4.3.	Expenses for services of protection at work (work clothes, etc.)	
3.4.4.	Recruitment costs	
3.4.5.	Expenses for professional education and training of employees	
3.4.6.	Other costs not mentioned elsewhere (3.4.6.1 +3.4.6.2)	
3.4.6.1.	In cash (cash benefits for religious and other holidays, etc.)	
3.4.6.2.	In kind (cost of cell phones, kindergarten, resorts, etc.)	
3.5.	CONTRIBUTIONS ON SALARIES AND REMUNERATION BURDEN ON THE EMPLOYER	
3.6.	SUBSIDIES⁽⁶⁾	

¹⁾ Gross salary **includes** only the gross salary for work performed and time spent at work, and **does not include** fees paid are reported separately in item 3.2. (Vacation, sick leave, holidays, etc.).

²⁾ In row 3.1.3 it is needed to show payments based on work effect of employees and payments based on contribution to business success of legal subject – awards and stimulation based on periodical and annual account and other payments in accordance with collective agreement and working contract.

³⁾ Solidarity help to employee and his family includes help in case of death of the employee or his family member, help in case of long or short sickness of the employee or his family member, help for medication supply and medical treatment of employee and other payments to employees and their families.

⁴⁾ This item includes the estimated costs of fuel, depreciation, maintenance and repair of cars that relate to the use of official vehicles for private purposes by employees.

⁵⁾ Staff housing costs employees include financial payment of the employer (full payment/participation of rent) for housing employees, and estimates of costs if an employee uses a flat owned by the employer, and benefits and subsidies granted to employees who are connected with their accommodation.

⁶⁾ Subsidies include all types of income from the state or other institutions intended to cover the direct costs of employee salaries.

NACE Rev 2

Code	Title
B	Mining and quarrying
05	Mining of coal and lignite
06	Extraction of crude petroleum and natural gas
07	Mining of metal ores
08	Other mining and quarrying
09	Mining support service activities
C	Manufacturing
10	Manufacture of food products
11	Manufacture of beverages
12	Manufacture of tobacco products
13	Manufacture of textiles
14	Manufacture of wearing apparel
15	Manufacture of leather and related products
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
17	Manufacture of paper and paper products
18	Printing and reproduction of recorded media
19	Manufacture of coke and refined petroleum products
20	Manufacture of chemicals and chemical products
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
22	Manufacture of rubber and plastic products
23	Manufacture of other non-metallic mineral products
24	Manufacture of basic metals
25	Manufacture of fabricated metal products, except machinery and equipment
26	Manufacture of computer, electronic and optical products
27	Manufacture of electrical equipment
28	Manufacture of machinery and equipment n.e.c.
29	Manufacture of motor vehicles, trailers and semi-trailers
30	Manufacture of other transport equipment
31	Manufacture of furniture
32	Other manufacturing
33	Repair and installation of machinery and equipment
D	Electricity, gas, steam and air conditioning supply
35	Electricity, gas, steam and air conditioning supply
E	Water supply; sewerage, waste management and remediation activities
36	Water collection, treatment and supply
37	Sewerage
38	Waste collection, treatment and disposal activities; materials recovery
39	Remediation activities and other waste management services
F	Construction
41	Construction of buildings
42	Civil engineering
43	Specialised construction activities
G	Wholesale and retail trade; repair of motor vehicles and motorcycles
45	Wholesale and retail trade and repair of motor vehicles and motorcycles
46	Wholesale trade, except of motor vehicles and motorcycles
47	Retail trade, except of motor vehicles and motorcycles

H	Transportation and storage
49	Land transport and transport via pipelines
50	Water transport
51	Air transport
52	Warehousing and support activities for transportation
53	Postal and courier activities
I	Accommodation and food service activities
55	Accommodation
56	Food and beverage service activities
J	Information and communication
58	Publishing activities
59	Motion picture, video and television programme production, sound recording and music publishing activities
60	Programming and broadcasting activities
61	Telecommunications
62	Computer programming, consultancy and related activities
63	Information service activities
K	Financial and insurance activities
64	Financial service activities, except insurance and pension funding
65	Insurance, reinsurance and pension funding, except compulsory social security
66	Activities auxiliary to financial services and insurance activities
L	Real estate activities
68	Real estate activities
M	Professional, scientific and technical activities
69	Legal and accounting activities
70	Activities of head offices; management consultancy activities
71	Architectural and engineering activities; technical testing and analysis
72	Scientific research and development
73	Advertising and market research
74	Other professional, scientific and technical activities
75	Veterinary activities
N	Administrative and support service activities
77	Rental and leasing activities
78	Employment activities
79	Travel agency, tour operator and other reservation service and related activities
80	Security and investigation activities
81	Services to buildings and landscape activities
82	Office administrative, office support and other business support activities
O	Public administration and defence; compulsory social security
84	Public administration and defence; compulsory social security
P	Education
85	Education
Q	Human health and social work activities
86	Human health activities
87	Residential care activities
88	Social work activities without accommodation
R	Arts, entertainment and recreation
90	Creative, arts and entertainment activities
91	Libraries, archives, museums and other cultural activities
92	Gambling and betting activities
93	Sports activities and amusement and recreation activities
S	Other service activities
94	Activities of membership organisations
95	Repair of computers and personal and household goods
96	Other personal service activities

SAOPĆENJE PRIOPĆENJE FIRST RELEASE



B O S N A I H E R C E G O V I N A
FEDERACIJA BOSNE I HERCEGOVINE
FEDERALNI ZAVOD ZA STATISTIKU

B O S N I A A N D H E R Z E G O V I N A
FEDERATION OF BOSNIA AND HERZEGOVINA
INSTITUTE FOR STATISTICS OF FB&H

GODINA / YEAR II

SARAJEVO, 30. 06. 2014.

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Molimo korisnike da prilikom korišćenja podataka navedu izvor
Those using data from this issue are requested to state the source

TROŠKOVI RADA U FEDERACIJI BiH ZA 2012. GODINU konačni rezultati

LABOUR COST IN FEDERATION B&H FOR 2012
final results

Prosječni mjesečni troškovi rada po zaposlenoj osobi u Federaciji BiH, za 2012. godinu, iznosili su 1.671 KM.
Prosječni mjesečni troškovi rada po izvršenom satu rada u Federaciji BiH, za 2012. godinu, iznosili su 10,98 KM.
U strukturi ukupnih troškova rada najveće učešće imaju primanja zaposlenih osoba 89,4 %.

Posmatrano prema Klasifikaciji djelatnosti KD BiH 2010 najviši troškovi rada po zaposlenom zabilježeni su u djelatnostima:

D - Proizvodnja i snabdijevanje električnom energijom, plinom, parom i klimatizacija (3.135 KM) i
K - Finansijske djelatnosti i djelatnosti osiguranja (2.807 KM),

a najniži u djelatnostima:

I - Djelatnosti pružanja smještaja te pripreme i usluživanja hrane (hotelijerstvo i ugostiteljstvo) (1.019 KM) i
F - Građevinarstvo (1.187 KM).

*Average monthly labour costs per employee in Federation B&H, for 2012, were 1.671 KM.
Average monthly labour costs per hour actually worked in Federation B&H, for 2012, were 10, 98 KM.
The highest share in labour costs has wages and salaries 89.4 %.*

According to the NACE Rev. 2 classification the highest monthly labour costs per employee were recorded in sections:

E - Electricity, gas, steam and air conditioning supply (3.135 KM) and
K - Financial and insurance activities (2.807 KM),

and the lowest in sections:

I - Accommodation and food service activities (1.019 KM) and
F - Construction (1187 KM).

1. Prosječni mjesečni troškovi rada po vrstama troškova, Federacija BiH, 2012. godina

1. Average monthly labour costs according to the kind of costs, Federation B&H, 2012.

u KM / in KM

Vrste troškova rada	Prosječni mjesečni troškovi rada po zaposlenom	Prosječni troškovi rada po izvršenom satu	Kind of labour costs
	<i>Average monthly labour costs per employee</i>	<i>Average labour costs per hour actually worked</i>	
Ukupni troškovi rada¹⁾	1.671	10,98	Total labour costs¹⁾
Primanja zaposlenih	1.494	9,81	<i>Wages and salaries</i>
Socijalni doprinosi poslodavca	169	1,11	<i>Employer's social contributions</i>
Troškovi obrazovanja	4	0,02	<i>Vocational training costs</i>
Drugi troškovi zaposlenih	4	0,03	<i>Other expenditure</i>
Subvencije ²⁾	0	0,00	<i>Subsidies²⁾</i>

1) Ukupni troškovi rada su zbir primanja zaposlenih, socijalnih doprinosa poslodavca, troškova obrazovanja i drugih troškova zaposlenih.

2) Subvencije se oduzimaju od ukupnih troškova rada.

1) Total labour costs are sum of wages and salaries, employer's social contributions, vocational training costs and other labour costs.

2) Subsidies are deducted from the total labour costs.

2. Prosječni mjesečni troškovi rada po zaposlenom, prema djelatnostima KD BiH 2010, Federacija BiH, 2012. godina³⁾2. Average monthly labour costs per employee, according to NACE Rev.2, Federation of B&H, 2012.³⁾

u KM / in KM

Područja djelatnosti KD	Ukupni troškovi rada <i>Total Labour costs</i>	Sredstva zaposlenih <i>Compensation of employees</i>			Troškovi obrazovanja <i>Vocational training costs</i>	Ostali troškovi <i>Other expenditure</i>	Minus: subvencije Less: subsidies	Sections NACE Rev.2
		ukupno <i>total</i>	primanja zaposlenih <i>wages and salaries</i>	socijalni doprinosi poslodavca <i>employer's social contributions</i>				
Ukupno	1.671	1.663	1.494	169	4	4	0	Total
B Vađenje ruda i kamena	1.944	1.936	1.721	215	3	5	0	B Mining and quarrying
C Prerađivačka industrija	1.287	1.277	1.151	126	3	7	0	C Manufactur.
D Proizvodnja i snabdijevanje električnom energijom, plinom, parom i klimatizacija	3.135	3.119	2.783	337	7	9	0	D Electricity, gas, steam and air conditioning supply
E Snabdijevanje vodom; uklanjanje otpadnih voda, upravljanje otpadom, te djelatnosti sanacije okoliša	1.701	1.696	1.531	165	1	(4)	1	E Water supply, sewerage, waste management and remediation activities
F Građevinarstvo	1.187	1.181	1.082	99	(2)	(5)	(1)	F Construction
G Trgovina na veliko i trgovina na malo; popravak motornih vozila i motocikla	1.344	1.338	1.219	120	(2)	4	(0)	G Wholesale and retail trade, repair of motor vehicles and motorcycles
H Prijevoz i skladištenje	1.729	1.725	1.541	184	((2))	2	.	H Transport. and storage
I Djelatnosti pružanja smještaja te pripreme i usluživanja hrane (hotelijerstvo i	1.019	1.016	920	96	0	.	.	I Accommodat. and food service activities

ugostiteljstvo)									
J Informacije i komunikacije	2.336	2.324	2.043	281	(10)	3	(1)	J Informat. and communication	
K Finansijske djelatnosti i djelatnosti osiguranja	2.807	2.784	2.476	308	15	7	0	K Financial and insurance activities	
L Poslovanje nekretninama	1.841	1.837	1.635	202	(3)	(2)	-	L Real estate activities	
M Stručne, naučne i tehničke djelatnosti	1.951	1.935	1.754	181	(14)	(2)	0	M Professional, scientific and technical activities	
N Administrativ. i pomoćne uslužne djelatnosti	1.383	1.379	1.253	126	2	2	.	N Administrativ and support service activities	
P Obrazovanje	1.818	1.813	1.630	183	(3)	2	0	P Education	
Q Djelatnosti zdravstvene i socijalne zaštite	2.022	2.014	1.796	218	5	2	0	Q Human health and social work activities	
R Umjetnost, zabava i rekreacija	1.282	1.280	1.168	112	1	2	.	R Arts, entertainment and recreation	
S Ostale uslužne djelatnosti	2.395	2.381	2.099	281	5	10	-	S Other service activities	

3) Troškovi rada po zaposlenom odnose se na broj zaposlenih preračunat u ekvivalent punog radnog vremena.

3) Labour cost per employee refers to employees converted into full time employees

3. Prosječni mjesečni troškovi rada po zaposlenom, prema sektorima djelatnosti KD BiH 2010, Federacija BiH 2012.

3. Average monthly labour costs per employee, according to the groups of NACE Rev.2, Federation of B&H, 2012.

u KM / in KM

Sektor djelatnosti	Ukupni troškovi rada Total Labour costs	Sredstva zaposlenih Compensation of employees			Troškovi obrazovanja Vocational training costs	Ostali troškovi Other expenditure	Minus: subvencije Less: subsidies	Groups NACE Rev.2
		ukupno total	primanja zaposlenih wages and salaries	socijalni doprinosi poslodavca employer's social contributions				
Ukupno	1.671	1.663	1.494	169	4	4	0	Total
Nepoljoprivredne djelatnosti	1.532	1.524	1.371	153	3	6	0	Industry
Uslužne djelatnosti	1.759	1.752	1.572	179	4	3	(0)	Services

4. Udio prosječnih mjesečnih troškova rada u ukupnim troškovima rada, prema sektorima djelatnosti KD BiH 2010

4. Share of average monthly labour costs in total labour costs, according to the group of NACE Rev.2.

%

Sektor djelatnosti	Ukupni troškovi rada Total Labour costs	Sredstva zaposlenih Compensation of employees			Troškovi obrazovanja Vocational training costs	Ostali troškovi Other expenditure	Minus: subvencije Less: subsidies	Groups NACE Rev.2
		ukupno total	primanja zaposlenih wages and salaries	socijalni doprinosi poslodavca employer's social contributions				
Ukupno	100,0	99,5	89,4	10,1	0,2	0,3	0,0	Total
Nepoljoprivredne djelatnosti	100,0	99,4	89,4	10,0	0,2	0,4	0,0	Industry
Uslužne djelatnosti	100,0	99,6	89,4	10,2	0,2	0,2	(0,0)	Services

5. Mjesečni prosjek plaćenih i izvršenih sati rada po zaposlenom, prema djelatnostima KD BiH 2010, Federacija BiH 2012.

5. Average monthly hours paid and hours actually worked per employee, according to the NACE Rev.2, Federation of B&H, 2012.

Područje djelatnosti	Plaćeni sati rada <i>Hours paid</i>	Izvršeni sati rada <i>Hours actually worked</i>	Udio izvršenih sati rada u plaćenim satima rada (plaćeni sati rada = 100) <i>Share of hours actually worked in total hours paid (total hours paid=100)</i>	Sections NACE Rev.2
UKUPNO	173	152	88,2	TOTAL
NEPOLJOPRIVREDNE DJELATNOSTI	174	154	88,6	INDUSTRY
B Vađenje ruda i kamena	171	143	83,7	B Mining and quarrying
C Prerađivačka industrija	174	155	89,2	C Manufacturing
D Proizvodnja i snabdijevanje električnom energijom, plinom, parom i klimatizacija	176	155	88,1	D Electricity, gas, steam and air conditioning supply
E Snabdijevanje vodom; uklanjanje otpadnih voda, upravljanje otpadom, te djelatnosti sanacije okoliša	177	156	88,5	E Water supply, sewerage, waste management and remediation activities
F Građevinarstvo	173	158	91,2	F Construction
USLUŽNE DJELATNOSTI	172	151	87,9	SERVICES
G Trgovina na veliko i trgovina na malo; popravak motornih vozila i motocikla	174	160	91,9	G Wholesale and retail trade ,repair of motor vehicles and motorcycles
H Prijevoz i skladištenje	174	153	87,9	H Transportation and storage
I Djelatnosti pružanja smještaja te pripreme i usluživanja hrane (hotelijerstvo i ugostiteljstvo)	172	154	89,7	I Accommodation and food service activities
J Informacije i komunikacije	174	150	86,0	J Information and communication
K Finansijske djelatnosti i djelatnosti osiguranja	173	146	84,6	K Financial and insurance activities
L Poslovanje nekretninama	174	153	88,0	L Real estate activities
M Stručne, naučne i tehničke djelatnosti	174	155	89,0	M Professional, scientific and technical activities
N Administrativne i pomoćne uslužne djelatnosti	173	159	92,1	N Administrative and support service activities
P Obrazovanje	173	147	85,2	P Education
Q Djelatnosti zdravstvene i socijalne zaštite	164	139	84,2	Q Human health and social work activities
R Umjetnost, zabava i rekreacija	172	154	89,3	R Arts, entertainment and recreation
S Ostale uslužne djelatnosti	177	153	86,8	S Other service activities

6. Prosječni mjesečni troškovi rada po izvršenom satu rada, prema djelatnostima KD BiH 2010, Federacija BiH 2012. godina

6. Average monthly labour costs per hour actually worked, according to NACE Rev.2, Federation of B&H, 2012.

u KM / in KM

Sektori djelatnosti	Ukupni troškovi rada <i>Total Labour costs</i>	Sredstva zaposlenih <i>Compensation of employees</i>			Troškovi obrazovanja <i>Vocational training costs</i>	Ostali troškovi <i>Other expenditure</i>	Minus: subvencije <i>Less: subsidies</i>	Groups NACE Rev.2
		ukupno <i>total</i>	primanja zaposlenih <i>wages and salaries</i>	socijalni doprinosi poslodavca <i>employer's social contributions</i>				
Ukupno	10,98	10,92	9,81	1,11	0,02	0,03	0,00	Total
Nepoljoprivredne djelatnosti	9,96	9,90	8,91	1,00	0,02	0,04	0,00	Industry
Uslužne djelatnosti	11,63	11,58	10,40	1,18	0,03	0,02	(0,00)	Services

METODOLOŠKE NAPOMENE

Anketa o troškovima rada provodi se u skladu sa regulativama i preporukama EU: Regulativa Vijeća EU br. 530/1999, regulative Evropske komisije br. 1726/1999 i 1737/2005, kao i metodološkim uputama Evropskog statističkog ureda EUROSTAT.

Cilj ankete o troškovima rada

Anketom o troškovima rada prikupljaju se podaci o isplaćenim plaćama i ostalim troškovima rada koje poslodavac plaća za zaposlene osobe, gledano sa aspekta troškova poslodavca a ne sa aspekta primanja zaposlenih. Ovi podaci omogućavaju poslodavcima i kreatorima ekonomske politike uvid u stanje i strukturu troškova rada u Federaciji BiH.

Jedinice posmatranja

Jedinice posmatranja u ovom istraživanju su poslovni subjekti - pravne osobe, sa sjedištem na teritoriji Federacije BiH. Podaci su prikupljeni za pravne osobe kao cjelinu, a ne prema pripadajućim jedinicama u sastavu.

Nacrt uzorka

Okvir za izbor uzorka za ovo istraživanje su pravne osobe iz Statističkog poslovnog registra Federalnog zavoda za statistiku, koji imaju 10 i više zaposlenih. Okvirom su obuhvaćene pravne osobe iz svih područja djelatnosti KD BiH 2010, osim područja: A Poljoprivreda, šumarstvo i ribolov i O Javna uprava i odbrana, obavezno socijalno osiguranje. Okvir uzorka je stratifikovan prema pretežnoj djelatnosti pravne osobe na nivou oblasti KD BiH 2010 i prema veličini pravne osobe (prema broju zaposlenih).

Korištena je kombinovana metoda izbora pravnih osoba (stratifikovanog slučajnog uzorka i punog obuhvata), u zavisnosti od njihove veličine. Obuhvaćene su sve pravne osobe sa 50 i više zaposlenih, dok su ostale (od 10 do 49 zaposlenih) izabrane metodom slučajnog uzorka.

Ukupna veličina uzorka za ATR 2012 je 2150 pravnih osoba.

Obuhvat

Od izabranih pravnih osoba prikupljeni su podaci za sve zaposlene koji imaju zasnovan radni odnos na određeno ili neodređeno vrijeme, bez obzira da li rade puno ili kraće od punog radnog vremena, a primili su plaću. Nisu uključena primanja osoba angažovanih po osnovu ugovora o djelu ili autorskom ugovoru, putem omladinskih i studentskih servisa, te učenika i studenata na praksi.

Anketom o troškovima rada obuhvaćeni su samo isplaćeni troškovi rada za 2012. godinu. Obračunati a neisplaćeni troškovi rada za 2012. godinu, nisu obuhvaćeni ovim istraživanjem. Troškovima rada nisu obuhvaćena primanja koja se odnose na refundiranu plaću ili refundiranu naknadu plaće.

Periodika prikupljanja podataka

Anketa o troškovima rada se provodi u četvorogodišnjoj dinamici, prema zahtjevima EU. Prvo istraživanje ove vrste provedeno je za referentnu 2009. godinu.

Definicije

Ukupni troškovi rada iskazani su u bruto iznosu i obuhvaćaju: a) primanja zaposlenih osoba, b) socijalne doprinose poslodavca, c) troškove obrazovanja, d) druge troškove zaposlenih, umanjene za iznos e) subvencija za troškove rada.

a) Prianja zaposlenih osoba obuhvaćaju: **bruto plaće** (osnovne plaće i dodaci na plaće, isplate po osnovu osobne poslovne uspješnosti ili poslovnog uspjeha preduzeća), **naknade bruto plaća** (za dane godišnjeg odmora, naknade za odsustvovanje sa posla za vrijeme državnih i vjerskih praznika i neradnih dana utvrđenih zakonom, naknade plaća za prekide u radu bez krivice zaposlenih), **ostale naknade** (topli obrok, prevoz, regres, jubilarne nagrade, naknade članova upravnog i nadzornog odbora ako su u radnom odnosu kod isplatioca i sl.), **isplate u naturi - proizvodima preduzeća** (isplate plaća u naturi i ostalih naknada u proizvodima preduzeća, stambeni smještaj zaposlenih, troškovi korištenja službenog automobila u privatne svrhe).

Osnovna plaća i dodaci na plaću obuhvaćaju: isplate osnovne plaće, dodatke na radni staž, dodatke za rad u smjenama, dežurstva, noćni rad, prekovremeni rad, rad nedjeljom i praznikom, dodatke zbog loših uslova rada i dr.

Isplate po osnovu osobne poslovne uspješnosti obuhvaćaju: isplate zaposlenicima na osnovu osobne poslovne uspješnosti (količina obavljenog posla, kvalitet rada, inventivnost i inovacije).

Dodatne isplate po osnovu uspješnosti poslovanja preduzeća obuhvaćaju: dodatne isplate zaposlenicima na osnovu periodičnog i završnog obračuna, 13. plaću i druge isplate prema kolektivnom ugovoru ili unutrašnjem pravilniku poslovnog subjekta.

Naknade plaće za vrijeme godišnjeg odmora, državnih ili vjerskih praznika i neradnih dana utvrđenih zakonom obuhvaćaju: isplaćene naknade plaće zaposlenim osobama za vrijeme godišnjeg odmora, praznika i neradnih dana određenih zakonom. Također su uključene

naknade za vrijeme odsutnosti za stručno obrazovanje, prekvalifikaciju ili dokvalifikaciju, za vrijeme prekida rada zbog elementarnih nepogoda, nestanka energije, kvara mašina ili uređaja, nedostatka sirovina, štrajkova i drugih slučajeva propisanih zakonom, kolektivnim ugovorom ili općim aktom.

Ostale naknade obuhvaćaju: topli obrok, prevoz, regres, jubilarne nagrade, naknade članova upravnog i nadzornog odbora ako su u radnom odnosu kod isplatioca i sl.

Isplate u naturi obuhvaćaju: neto troškove poduzeća za proizvode koji su bili darovani zaposlenima, ili razliku nabavne cijene i cijene po kojoj su proizvodi bili prodani zaposlenim osobama, robne bonove, bonove za ishranu i kupone za prevoz.

Troškovi stambenog smještaja zaposlenih osoba obuhvaćaju: troškove stambenog prostora koji je u vlasništvu preduzeća (troškovi održavanja i administracije, troškovi poreza i osiguranja povezanih s takvim smještajem), troškove rente koju plaća poslodavac za svoje zaposlenike i troškove za gradnju ili kupovinu smještajnih objekata od strane zaposlenih osoba (razlika između tržišno određenih kamatnih stopa i onih koje su stvarno date zaposlenicima).

Troškovi za automobile obuhvaćaju: troškove za privatnu upotrebu službenih automobila od strane zaposlenih osoba (trošak leasinga, amortizacije, premije osiguranja, održavanja, popravaka, parkiranja, garažiranja, goriva i slično).

Ostale isplate u naturi: uključuju troškove za popravke, održavanje i amortizaciju prostora za pružanje usluga s područja kulture, sporta i ostalih slobodnih aktivnosti u vezi sa zaposlenim osobama; troškove čuvanja djece zaposlenika (troškove vrtića i čuvanja djece kod kuće); prigodne darove za djecu zaposlenika, troškove mobitela, troškove za odmarališta, uplate poslodavca u fondove sindikata, stipendije prema ugovoru o školovanju i slično. Ne uključuju troškove za plaće, naknade plaće i doprinose osobama zaposlenima u vlastitom preduzeću za usluge s područja kulture, sporta i ostalih slobodnih aktivnosti, sve oblike subvencija, troškove za odjeću namijenjenu upotrebi na radnom mjestu, investicije u objekte, prostore, prevozna sredstva i opremu te novčanu pomoć iz različitih fondova.

b) Socijalni doprinosi poslodavca obuhvaćaju: **indirektne doprinose poslodavca za socijalno osiguranje** (zakonski propisane doprinose na teret poslodavca i dodatne isplate koje idu na teret poslodavca, a namijenjene su za socijalnu sigurnost zaposlenika) i **direktne doprinose za socijalno osiguranje** (naknade plaća za dane bolovanja na teret poslodavca, premije osiguranja zaposlenih, pomoć zaposlenima i njihovim porodicama, otpremnine zaposlenima za čijim radom je prestala potreba, otpremnine za odlazak u penziju i sl).

c) Troškovi obrazovanja obuhvaćaju: troškove za obuke, kurseve, seminare, stručno usavršavanje, za vanjske instruktore na teret poslodavca i sl.. Ovdje spadaju takođe troškovi održavanja, popravke i amortizacije prostora i opreme koji su namijenjeni isključivo obrazovanju, izdatke za pomagala koja se koriste za obrazovanje. Ovi troškovi ne obuhvaćaju plaće i naknade plaća i doprinosa za instruktore zaposlene u preduzeću, ulaganja u prostore i opremu namijenjenu obrazovanju i troškove obrazovanja koje plaćaju zaposlenici.

d) Drugi troškovi zaposlenih obuhvaćaju: troškove zaštite na radu i radne odjeće kao i troškove zapošljavanja novih zaposlenika (troškovi oglasa, konkursa i sl.).

e) Subvencije za troškove rada obuhvaćaju sve vrste subvencija od države ili drugih preduzeća ili organizacija usmjerenih isključivo za subvencioniranje dijela ili ukupnih troškova rada. Subvencije su odbitna stavka od ukupnih troškova rada. Isključuju se subvencije koje pokrivaju doprinose i plaćanja za socijalnu zaštitu, troškove obrazovanja i refundirana sredstva od strane Federalnog zavoda za zdravstveno osiguranje ili penziono osiguranje.

Plaćeni sati rada obuhvaćaju sate za koje je zaposlena osoba primila plaću, a uključuju izvršene sate rada u punom radnom vremenu, kraćem ili dužem od punog radnog vremena i neizvršene, a plaćene sate rada (godišnji odmor, praznici i slobodni dani, odsutnost zbog bolesti koju plaća poslodavac i drugi placeni, a neizvršeni sati). Nisu uključeni refundirani sati (porodiljsko odsustvo, skraćeno radno vrijeme roditelja, bolovanje koje ne plaća poslodavac i drugi refundirani sati).

Izvršeni sati rada su dio ukupno plaćenih sati rada, i obuhvaćaju izvršene, stvarno odrađene sate rada (efektivne sate rada) u punom radnom vremenu, u radnom vremenu kraćem ili dužem od punog radnog vremena. Takođe su uključeni i sati kad su zaposlene osobe bile na radnom mjestu, a nisu radile zbog kvara ili čišćenja mašina, pripreme ili čišćenja alata, trenutnog nedostatka posla, odmora kraćih od 30 minuta, pisanja radnih izvještaja, čekanja ili zastoja za koje nisu odgovorni zaposlenici a za to vrijeme su primili plaću.

U izvršene sate rada nisu uključeni sati kada zaposlene osobe nisu radile ili ih nije bilo na radnom mjestu (dnevni odmor duži od 30 minuta, godišnji odmor, placen dopust, praznici i neradni dani utvrđeni zakonom, odsutnost zbog bolovanja bilo koje vrste, stručnog obrazovanja, placeni dopust do 7 dana, prevoz na posao i s posla).

Koeficijent varijacije (CV) je relativna mjera (postotak) pouzdanosti procjene i govori o širini intervala pouzdanosti.

Skraćenice i znakovi:

KD BiH 2010 klasifikacija djelatnosti

0 podatak je manji od 0,5

- nema pojave

. podatak je različit od nule, ali se ne objavljuje jer je ekstremno nesiguran, ($CV \geq 30\%$)

(()) podatak je nesiguran, ($20\% \leq CV < 30\%$)

() podatak je manje siguran, ($10\% \leq CV < 20\%$)

)₁ znak za napomenu

METHODOLOGICAL NOTICES

Labour Cost Survey is carried out in accordance with the Regulations and Recommendations of the EU: Council Regulation no. 530/1999, the European Commission Regulations no. 1726/1999 and 1737/2005, as well as the methodological guidelines of the European Statistical Office Eurostat.

The main goal of the survey

Labour Cost Survey obtains data on wages and salaries and other labour costs, paid by employer to employees. These data allow employers and economic policy makers insight into the level and structure of the labour cost in Federation B&H.

Observation unit

The units of observation in this survey are legal entities domiciled in the territory of the Federation B&H. Data were collected for legal entities as a whole, and not according to the corresponding local units.

Sample

The sample frame for this survey are legal entities from Statistical Business Register of Federal institute for statistics, with 10 or more employees. This frame includes legal entities from all sections of activities NACE Rev.2, except: A Agriculture, forestry and fishing and O Public administration and defence, compulsory social security. Sample frame was stratified according to the division of NACE Rev.2., and the size of the legal entity (on the basis of number of employees).

Legal entities with 50 or more employees were all included, while other entities (from 10 to 49 employees) were chosen on the basis of random sample method.

The total sample size for LCS 2012 was 2150 legal entities.

Coverage

Data were collected for all employees from personnel records, irrespective of the type of employment (temporary or permanent) and duration of working hours (full time or part time), if they received salary. Labour cost of persons that work on the basis of author contracts, contracts concluded with young people's or students' unions are not included.

Data on labour cost collected with this survey refers on payed out labor cost, but not on accounted labour cost, not payed. Labour costs do not cover refunded salaries or refunded compensations of salaries.

Periodicity of survey

Labour Cost Survey is carried out every four years, according to EU Regulations and Recommendations. The first one was conducted for referent 2009. year.

Definitions

Total labour costs cover: a) wages and salaries, b) employers' social contributions, c) vocational training costs, d) other labour costs, minus e) subsidies.

a) Wages and salaries cover: **gross wages** (basic wages/salaries and supplements, payment on the basis of personal effectiveness and additional cash payment as a result of effectiveness of the enterprise), **wage/salary compensation** for (annual leave, public holidays and other paid not worked days), **other payments** (for meal, transport, jubilee rewards, allowances for members of Steering Committee employed in organisation etc.), **payments in kind** (company products, costs of housing for employees, cars costs and other payment in kind).

Basic wage/salary and supplements cover payment of basic wages, working span bonus, shift work bonus, divided working hour's bonus, turn of duty, night work, overtime work, work on Sundays, public holidays and days off, bonuses for dangerous working environment etc.

Payment on the basis of personal effectiveness covers payment to employees on the basis of their personal effectiveness (amount, quality and economy of work, inventiveness).

Additional cash payment as a result of effectiveness of the enterprise covers additional payments on the basis of periodical and final accounts, 13th payment, and some other additional payment defined by the collective agreement or by internal acts of the enterprise.

Wage/salary compensation for annual holiday, public holidays etc. covers paid compensations of employees' wages/salaries for annual holiday, public holidays and days off, training, retraining or additional training, interruption of work due to natural disasters, electricity cut-out, breakdown of machinery and equipment, lack of raw material, strikes and other cases defined by law, a collective agreement or a general act.

Other payment covers: payments for meal, transport, jubilee rewards, allowances for members of Steering Committee employed in organisation etc.

Payment in kind covers net costs of the enterprise for products given away to employees, or the difference between the purchase price and the price at which the products were sold to employees, goods coupons, vouchers for meals and coupons for transportation.

Costs of housing for employees covers employer's costs of maintenance, repair and management of accommodation facilities and equipment for employees, taxes and insurance, employer's costs of rent for employees' accommodation, costs of housing loans (the difference between the bank interest and the employer's interest).

Car costs covers cost of personal use of company cars by employees (costs of leasing or depreciation, insurance, maintenance, repair, parking, fuel and similar).

Other payment in kind covers costs of maintenance, repair and depreciation of premises for services and costs of services from the fields of culture, sport and other leisure activities in connection with employees, costs of babysitting children of employees (costs of kindergartens and of child care at home), gifts for children of employees, the cost of cell phones, costs for recreation facilities, employer's payment for trade union, grants under a contract of training etc. Not covered are costs of wages and salaries, compensation and contributions of employees responsible for services in the field of culture, sports and other leisure activities in their own company, all forms of subsidies, costs of clothing to be used at the workplace, investment in buildings, premises, means of transport and equipment, and monetary assistance from various funds.

b) Employers' social contributions cover: **indirect social security contributions** (employer's statutory social security contributions and additional employer's payment for social security of employees), **and direct social security contributions** (sickness benefit, redundancy payment for permanent lay-offs, solidarity assistance and payments for retirement).

c) Vocational training costs cover costs of courses, seminars, conferences and payment for external instructors paid by the employer, costs of maintenance, repair and depreciation of premises and equipment intended exclusively for training, costs of tools and instruments used for training.

d) Other labour costs cover expenditure for working clothes, protective clothes and protection instruments paid by employers and intended for use at the workplace, and recruitment costs (costs of advertising job vacancies, testing, cost to the recruitment agencies etc.).

e) Subsidies cover all types of subsidies paid by the state or other enterprises, companies and organisations with the purpose to subsidise part of the labour costs or total labour costs, but not intended to cover social security, vocational training costs and reimbursed costs. Subsidies reduce labour costs.

Paid hours cover total number of hours paid by the employer to all employees. These hours include actually worked hours in full time, part time and overtime, and paid but not worked hours. Not covered are reimbursed hours (maternity leave, nursing, sick leave that are not paid by employer and similar).

Hours actually worked cover hours actually worked in full time, part time and overtime and hours when employees were at the workplace and received earnings but did not work due to work and site preparation, breakdown or cleaning of machinery, accidents, temporary lack of work or writing reports.

Hours actually worked do not cover hours when employees did not work or they were absent from workplace (annual leave, sick leave paid by the employer, paid leave, public holidays and day-offs as prescribed by law and other hours paid, but not worked).

Coefficient of variation (CV) is a relative measure (percent) of reliability estimates, and indicates the width of the confidence interval.

Abbreviations and symbols:

NACE Rev.2 Classification of Economic Activities

0 value is less than 0,5

- no occurrence

. not zero but extremely inaccurate estimation, ($CV \geq 30\%$)

(()) inaccurate estimation, ($20\% \leq CV < 30\%$)

() less accurate estimation, ($10\% \leq CV < 20\%$)

1) footnote