



EUROPEAN COMMISSION
EUROSTAT

Directorate F: Social statistics
Unit F-3: Labour market

WORKSHOP ON LABOUR COST STATISTICS

Document for Item 2.1 of the agenda

Topic 2

Overview

Methodological issues

5-6 May 2015
ISTAT, Roma

Summary: *the main objective of this document is to provide the members of the Labour Costs Workshop (LCW) a summary of the main methodological issues that were raised in the context of the Labour Cost Survey 2012 (LCS2012) exercise.*

Background

The transmission of LCS data is regulated by the Council Regulation (EC) No 530/1999 of 9 March 1999 concerning structural statistics on earnings and on labour costs and the Commission Regulation (EC) No 1737/2005 of 21 October 2005 amending Regulation (EC) No 1726/1999 as regards the definition and transmission of information on labour costs¹.

EU legislation includes methodological guidance that covers in particular the statistical units, the scope (i.e. employees to be covered / not covered) and the concepts and definitions of labour costs and number of hours worked / paid.

In the context of LCS transmissions, Eurostat was contacted by some countries to clarify a number of methodological issues as detailed in the following:

- 1) Data sources**
- 2) Statistical units (enterprise / local unit)**
- 3) Classification of apprentices and trainees**
- 4) Hours paid versus hours worked**

This document discusses each of these methodological issues with a view to further improve the comparability of LCS data across countries, in the next exercise (LCS 2016).

1) Information on data sources from LCS questionnaire

In a questionnaire that was designed jointly with DESTATIS, countries were asked to report on the main data sources that were used to compile LCS 2012 data. Table 1 below gives an overview of the outcomes of this questionnaire.

¹ [Commission Regulation \(EC\) No 1737/2005 of 21 October 2005 amending \(EC\) No 1726/1999 as regards the definition and transmission of information on labour costs](#)

Table 1: sources used for gathering LCS 2012 data

	Source used for all LCS variables
1. Business survey (4-yearly)	BE*, CZ, DE, EE, EL, HR, IT*, LU, HU, MT*, PL, PT, SE, TR, RS
2. Business survey (annual)	BG, DK*, FR*, AT*, RO, SK
3. Other business survey	ES, LV* (Quarterly business survey)
	IS* (Monthly Survey on Earnings, Wages and Labour Costs)
* Use of administrative data is also made for validation / imputation cases.	

	Different sources used by type of variable				
	A-variables*	B-variables*	C-variables*	D-variables*	E-variables*
1. Business survey (4-yearly)	CY, SI, NO	CY, SI, NO	CY, SI, NO	CY, SI, NO	
2. Business survey (annual)	UK		UK	UK	IE, UK
3. Other business Survey	IE, LT, FI (Quarterly business survey)	IE, LT, FI (Quarterly business survey)	IE, LT, FI (Quarterly business survey)	IE, LT, FI (Quarterly business survey)	
4. Administrative data	NL, FI, NO	NL, FI	NL, FI	NL, FI, NO	CY, LT, NL, SI, FI, NO
5. Household survey (LFS)		IE, FI, UK	FI	NL, UK	
<p>* A-variables: Number of employees B-variables: Hours actually worked C-variables: Hours paid D-variables: Labour costs E-variables: Information on units</p>					

In particular, it is interesting to compare the countries' situation as regards: (1) the frequency of the data collection; (2) the use of surveys versus administrative sources and (3) the variables collected from household surveys.

Frequency of the data collection

Whereas 3 countries (BG, RO and SK) compile LCS data from an annual labour cost survey, another 3 countries (DK, FR and AT) also have an annual business survey while making extensive use of administrative data for LCS purposes. The UK also gathers LCS data from an annual business survey, in combination with data collected from household surveys such as the LFS. 5 countries (IE, ES, LV, LT and FI) have a quarterly business survey as a main data source, combined with other sources, whereas Iceland collect LCS data from their monthly survey on earnings, wages and labour cost data.

Dedicated survey versus administrative sources

31 countries out of 32 have a dedicated LCS survey be it 4-yearly (18 countries), annual (9) or quarterly (4). Among countries with a dedicated survey, 21 are not using any administrative data whereas 10 (BE, DK, FR, IT, LV, MT, AT, FI, IS and NO) make extensive use of them. The Netherlands is the only country whose LCS is purely based on administrative data available on an annual basis.

Information collected from household surveys

It is well known that the collection channel (i.e. households versus business surveys) can have a major impact on the measurement on some variables. For instance, households may tend to declare a higher number of hours worked than their employer including sometimes e.g. time spent in travelling to work or unpaid overtime that was not registered by the employer.

Among EU Member States, 4 countries make use of household surveys: Ireland and Finland reconcile information on hours worked gathered from their quarterly business survey with those from the LFS whereas Finland makes also use of administrative data in gathering information on hours paid. The Netherlands and the United Kingdom match some of the cost variables in LFS with a set of other variables available through their annual business survey while the United Kingdom makes use of LFS data to gather information on hours worked, which data is matched in proportion to hours paid and applied to information on hours paid available in their annual business survey.

2) *Statistical unit used: enterprises vs local unit*

The EU legislation prescribes the use of enterprises or local units as the statistical unit to be used for the compilation of LCS data. Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community defines enterprises and local units² as follows:

Enterprise

The enterprise is the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit.

Local Unit

The local unit is an enterprise or part thereof (e. g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. At or from this place economic activity is carried out for which one or more persons work (even if only part-time) for one and the same enterprise.

Whereas the topic on statistical unit has been discussed already in previous years, Eurostat would like to raise the issue again in view of the possible upcoming revision of the LCS legal requirements, which is planned to be part of the next *Framework regulation integrating business statistics* (FRIBS) project.

Indeed, using different statistical units to collect LCS data may impact on the comparability of the data across countries. One important question is whether LCS variables are better known from local units or from enterprises. Table 2 list countries that use the enterprise or respectively the local unit as observation unit, which information is obtained from the LCS 2012 Quality Reports. It must be noted that Slovenia uses local kind of activity units which is a further breakdown of the local unit which is mainly used for National Accounts purposes. The United Kingdom is the only country that uses employees as observation unit.

² [Council Regulation \(EEC\) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community](#)

Table 2: statistical unit used for LCS 2012 sampling

	<u>enterprise</u>	<u>local unit</u>
BE		√
BG		√
CZ	√	
DK	√	
DE		√
EE		√
IE	√	
EL	√	
ES		√
FR		√
HR	√	
IT	√	
CY	√	
LV	√	
LT		√
LU		√
HU	√	
MT	√	
NL	√	
AT	√	
PL	√	√
PT	√	
RO		√
SI	local kind of activity unit	
SK		√
FI	√	
SE	√	√
UK	employees	
IS		√
NO	√	
CH	√	
MK	√	
TR		√
BA	√	
RS	√	

With a view to harmonizing the statistical units to be used for LCS purposes, it is important to assess which one is expected to provide the most accurate results.

Whereas the enterprise is probably the most appropriate unit to collect information on labour costs, it might be a challenge to obtain precise information on hours worked which is probably better available at the local unit level.

In view of the above, Eurostat would like to seek the opinion of the LCW delegates as regards the most adequate statistical unit to be used for LCS purposes.

3) *Classification of apprentices and trainees*

In the context of the LCS transmission, Austria raised the issue of the definition of apprentices versus trainees, as the terminologies used in the English and German versions of LCS legislation do not necessarily coincide.

According to the EU definition in the LCS legislation, apprentices should cover all employees (full/part-time) who do not yet fully participate in the production process and who work either under an apprenticeship contract or in a situation in which vocational training predominates over productivity. Otherwise, students and trainees, which have a formal commitment with the enterprise whereby they contribute to the unit's production process in return for remuneration, should be considered and classified under employees and not apprentices.

An operational definition exists in LFS and CVTS, which defines apprentices and trainees as follows:

An **apprenticeship** is (a component of) a formal education programme; learning time alternates between periods of practical training at the workplace and general/theoretical education in an educational institution or training centre on a weekly, monthly or yearly basis; leading to a qualification or certificate upon successful completion; defined in a training contract or formal agreement between the employer and an apprentice directly or via the educational institution; the latter receives remuneration in the form of a wage or allowance; duration of the apprenticeship is between six months and six years (the duration refers to the programme and not only to the work-based component).

Traineeship is another form of vocational training offering practical experience at the workplace which corresponds either to a component of a formal education programme or to a non-formal training activity organised by an education, training or employment institution; defined in a training contract or formal agreement between the trainee and the employer directly or via an institution; offers paid or unpaid vocational training to students but also to unemployed or inactive persons for a limited period of time; duration of the contract or formal agreement is at most 2 years.

In the last validation process of LCS and while drafting the paper for the LAMAS Working Group of October 2014³, Eurostat stressed on the point of how apprentices should be distinguished and their respective classification (being NAs or ZEROs) in the data files.

We remind countries that the coding for variables whose data is missing or zero, in LCS is distinguished as follows:

- **NA:** when the variable exists in the country, is greater than zero but separate data is not available;
- **ZERO:** when the variable does not exist in the country or it has a real zero value;
- **OPT:** when optional variables are not covered / transmitted by the country

³<https://circabc.europa.eu/sd/a/c860079d-8450-4223-83cc-803ec72de5b6/Doc%2029%20-%20Item%203.2.1%20-%20LCS2012%20Data%20transmissions.pdf>

Table 3: share of apprentices in LCS, LFS (2012) and CVTS (2010) data

	separate data for apprentices in LCS	number of apprentices in LCS*	share of apprentices on total employees in LCS	number of apprentices in LFS*	number of apprentices in CVTS*	DIFFERENCES			
						LCS/LFS (relative)	LCS/LFS (in %)	LCS/CVTS (relative)	LCS/CVTS (in %)
BE	✓	20056	0.66%	16723	22247	3333	20%	-2191	-10%
BG	NA	NA	NA	1613	33788	-1613	-100%	-33788	-100%
CZ	✓	12873	0.42%	2061	14107	10812	525%	-1234	-9%
DK	✓	49061	2.80%	66093	34191	-17032	-26%	14870	43%
DE	✓	1244801	4.63%	1679705	1122195	-434904	-26%	122606	11%
EE	ZERO	0	0.00%	409	6513	-409	-100%	-6513	-100%
IE	✓	13858	1.13%	12984	:	874	7%	:	:
EL	✓	9008	0.59%	13667	4495	-4659	-34%	4513	100%
ES	ZERO	0	0.00%	127461	48504	-127461	-100%	-48504	-100%
FR	✓	162169	1.03%	530599	305420	-368430	-69%	-143251	-47%
HR	ZERO	0	0.00%	68061	159759	-68061	-100%	-159759	-100%
IT	✓	195384	1.92%	388504	210929	-193120	-50%	-15545	-7%
CY	✓	202	0.12%	1449	929	-1247	-86%	-727	-78%
LV	NA	NA	NA	1478	2797	-1478	-100%	-2797	-100%
LT	✓	158	0.02%	1113	250	-955	-86%	-92	-37%
LU	✓	3878	1.27%	2819	2529	1059	38%	1349	53%
HU	✓	4523	0.21%	5419	24969	-896	-17%	-20446	-82%
MT	✓	403	0.31%	1056	1107	-653	-62%	-704	-64%
NL	✓	77485	1.22%	27014	172070	50471	187%	-94585	-55%
AT	✓	103621	4.16%	156380	109611	-52759	-34%	-5990	-5%
PL	✓	41146	0.53%	302988	28220	-261842	-86%	12926	46%
PT	✓	7505	0.36%	25209	14101	-17704	-70%	-6596	-47%
RO	✓	7	0.00%	2033	38217	-2026	-100%	-38210	-100%
SI	NA	NA	NA	3627	2384	-3627	-100%	-2384	-100%
SK	✓	10145	0.96%	1389	21915	8756	630%	-11770	-54%
FI	✓	25003	1.53%	18458	12817	6545	35%	12186	95%
SE	ZERO	0	0.00%	6576	3480	-6576	-100%	-3480	-100%
UK	✓	214241	0.96%	91734	190189	122507	134%	24052	13%
MK	✓	3425	1.20%	11770	:	-8345	-71%	:	:
TR	✓	95022	1.10%	79847	:	15175	19%	:	:
IS	✓	448	0.39%	399	:	49	12%	:	:
NO	✓	25240	1.66%	20066	:	5174	26%	:	:
CH	✓	116434	3.42%	279609	:	-163175	-58%	:	:

Data refer to whole economy except public administration in LCS/LFS, CVTS data does not include NACE P and Q. LCS/CVTS refer to employees working in enterprises with 10+ employees / LFS whole economy (1+).

*LCS: Variable A13

LFS: Col 53, Code: 1 (covering a period of training such as (apprentices, trainees etc.) and Col 123, Code: 1 (Student /apprentice in regular education during the last four weeks)

CVTS: Apprentices and trainees are captured under IVT with no further split between the two.

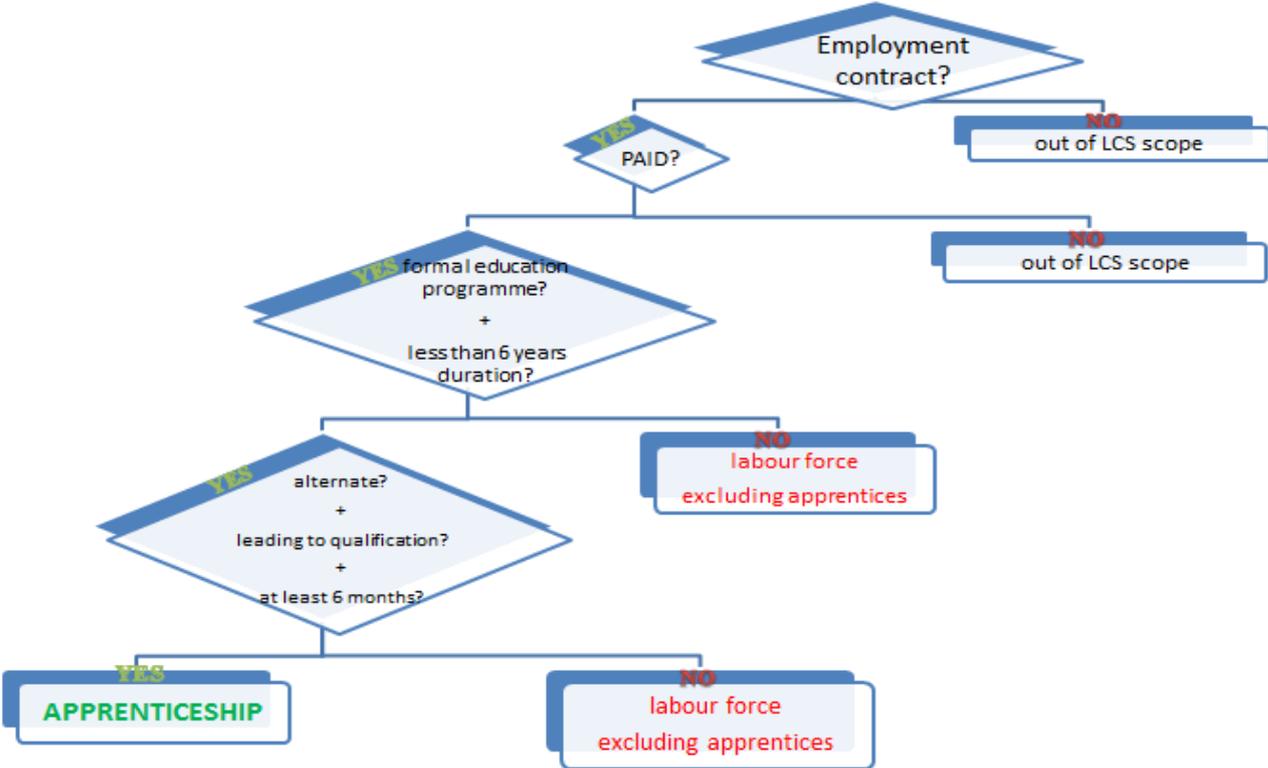
Table 3 shows that according to LCS data provided by Estonia, Spain, Croatia and Sweden, for which apprentices' data are sent equal to ZERO, there are no apprenticeship schemes in these countries. Whereas one acknowledges the fact that apprentices may not exist in the country, when comparing data available for apprentices in LFS for the same reference year and CVTS for 2010, one raises the question again if the correct data is sent for apprentices in LCS. One should add that apprentices in LFS include any employee who had a temporary job because they were in a period of training.

According to information available in the Quality Report of LCS 2012, Spain explains that the difference between the reference population and the study population is that the first does not include apprentices because their number is very small in the country. Furthermore, apprentices in the country have a very particular contract that it makes it difficult to gather data from administrative sources. Similar remarks were made by Croatia and Sweden, in which apprentices are very rare, their data is difficult to collect and it also does not affect the national estimates. No further information has been documented in the case of Estonia.

We understand that LCS data are not exactly comparable to CVTS and LFS, it is not even the scope of this paper to make them comparable, however when having a look at the differences between the three sources we consider that data for countries highlighted in red should better be sent as NA, as long as the differences between LCS and CVTS/LFS are not fully absorbed by trainees (captured under employees in the LCS).

In the light of LCS 2016, Eurostat recommends countries to instead of focussing on the differences in terminologies, focus more on the exact definitions of apprentices / trainees and ensure that they are classified correctly according to their particular criteria. Diagram 1 below should help countries distinguishing between employees (including trainees) and apprentices. The criteria for apprenticeship being: formal education programme which does not exceed 6 years, alternance of learning time between work and education, leads to a qualification (e.g. ISCED2011 levels 2, 3, 4 and 5 as in CVTS) and lasts at least 6 months.

Diagram 1: Criteria to determine apprenticeship in LCS



The workshop participants are asked to further comment on this suggestion to be implemented in the implementing arrangements for LCS 2016.

4) *Difference between hours worked and paid: concepts and LCS results;*

The way how hours are recorded at national level is a fundamental issue in LCS, in particular due to the fact that hours worked have a direct impact on the calculation of the hourly labour cost.

Particular methodological questions were raised by a number of countries, which shall be addressed in the dedicated section of this workshop. In the following part, we will analyse the issue of hours from the quantitative point of view.

By definition the difference between the hours worked and hours paid is that in addition to the hours actually spent on direct and ancillary activities to produce goods and services (hours worked), the latter also includes hours not worked but nevertheless paid (consisting of annual days of paid absence, mainly: public holidays and vacation, paid sickness leave, and other absences such as births, weddings, funerals etc.)

$$\begin{aligned} \text{Hours paid} = & \text{Hours Worked} \\ & + \text{Paid annual holidays / vacation} \\ & + \text{Paid absence due to sickness / public holidays / other absence} \\ & + \text{Any other hours paid at a reduced rate} \\ & - \text{Unpaid overtime hours} \end{aligned}$$

Hours paid are usually higher than hours worked, mainly because the former includes paid holidays and other absence while unpaid overtime generally plays a minor role (see table 4).

Table 4: Difference in annual hours worked and paid in LCS2012 and hours paid in SES2010.

	Labour Cost Survey (2012)					
	Part-time			Full-time		
	hours worked	hours paid	Diff.	hours worked	hours paid	Diff.
Belgium	921	1,201	280	1,462	1,706	244
Bulgaria	843	908	65	1,723	1,923	200
Czech Republic	1,098	1,266	168	1,749	2,014	265
Denmark	645	745	100	1,571	1,866	295
Germany	780	943	163	1,641	2,025	384
Estonia	950	1,051	101	1,787	1,971	184
Ireland	953	1,030	77	1,616	1,893	277
Greece	849	928	79	1,796	1,978	182
Spain	929	1,065	136	1,719	2,020	301
France	933	1,158	225	1,555	1,866	311
Croatia	950	1,155	205	1,764	2,067	303
Italy	992	1,178	186	1,565	1,883	318
Cyprus	1,008	1,072	64	1,794	2,078	284
Latvia	957	1,043	86	1,792	1,974	182
Lithuania	807	883	76	1,749	1,914	165
Luxembourg	1,008	1,197	189	1,773	2,120	347
Hungary	1,085	1,241	156	1,780	2,044	264
Malta	1,028	1,085	57	1,961	2,220	259
Netherlands	858	1,032	174	1,757	2,064	307
Austria	950	1,143	193	1,751	2,101	350
Poland	834	971	137	1,685	1,957	272
Portugal	855	978	123	1,680	1,959	279
Romania	835	929	94	1,850	2,068	218
Slovenia	966	1,261	295	1,704	2,162	458
Slovakia	1,035	1,170	135	1,705	1,926	221
Finland	993	1,211	218	1,610	1,954	344
Sweden	993	1,118	125	1,673	1,936	263
United Kingdom	1,014	956	-58	2,164	2,055	-109
Iceland	732	909	177	1,888	2,340	452
Norway	793	886	93	1,596	1,860	264
Switzerland	1,010	1,180	170	1,841	2,174	333
FYROM	1,063	1,174	111	1,905	2,141	236
Serbia	737	949	212	1,640	2,053	413
Turkey	1,061	1,131	70	2,203	2,382	179
Montenegro	1,296	1,502	207	1,819	2,118	299
Bosnia & Herzegovina	911	1,061	150	1,836	2,082	246

In the case of UK, the average number of hours worked exceeds the number of hours paid due to the estimation procedure used by this country: the main source of LCS data in the UK is the “Annual Survey of Hours and Earnings” (ASHE), which is considered to be the best source of data on hours and earnings, but which collects information on hours paid only.

Hours worked in the UK are then estimated as follows:

$$\begin{array}{ll} \text{LFS:} & \text{hours worked} = x & \text{hours paid} = y \\ \text{ASHE:} & \text{hours worked} = NA & \text{hours paid} = z \end{array}$$

$$\text{LCS hours worked} = z \times (x / y)$$

The hours worked / paid ratio based on LFS plays then a key role in the estimation of the number of hours worked. As shown in the LFS data table in annex 1, on average employees work one unpaid overtime hour on a weekly basis (first two columns) whereas in the UK employees work an extra 9 hours per week, for which they get no remuneration. Unlike the other countries, this corresponds to the average number of overtime hours for the sub-population of employees that work (unpaid) overtime.

This means that the average number of overtime hours is calculated over a truncated population (i.e. the ‘overtimers’) and applied to the entire population hence the over-estimation. This issue is being clarified with UK colleagues leading to a possible revision of LCS data for hours worked.

The mean annual hours paid in LCS (2008 and 2012) were also compared with data from SES 2010 (variable 3.2: hours paid in the reference month multiplied by 12) which are presented in table 5.

As shown in table 5, it appears that the differences in hours paid for full-time employees are quite coherent across countries for the three vintages in study. On the other hand, wider discrepancies were observed with regard to part-time employees. In order to detect possible outliers, a 10% difference between LCS (2008 or 2012) and SES 2010 was set as a possible threshold.

It could be argued that in the case where both LCS 2008 and 2012 exceed 10% difference with SES 2010 (highlighted in yellow), LCS is said to be consistent over the 4-year period and SES could be considered as a possible outlier. This is the case for 7 countries (CZ, IE, CY, HU, SI, SE and IS) and with regard to part-time employees.

On the other hand, when only one of the LCS vintages exceeds 10% difference with SES (observations highlighted in orange), the respective LCS year may be worth a further assessment in quality terms. In summary, quality issues with regard to hours worked for part-time employees are observed in LCS2008 for 6 countries (BE, BG, IT, LV, PL and FI) and in LCS 2012 for 3 countries (EL, LT and MT). Only 2 countries were detected to have possible outliers with regard to full-time employees in LCS; Belgium in 2012 and Iceland in 2008.

Eurostat invites the workshop participants to comment on the results of the LCS2008 / SES 2010 / LCS 2012 comparison.

Table 5: Annual hours paid in LCS2008 / SES2010 / LCS2012.

	annual hours paid and differences between LCS and SES									
	LCS2008		SES2010		LCS2012		LCS08 SES10	SES10 LCS12	LCS08 SES10	SES10 LCS12
	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time		Full-time	
Belgium	1,082	1,789	1,197	1904	1,201	1,706	11%	0%	6%	12%
Bulgaria	891	1,937	985	2022	908	1,923	11%	8%	4%	5%
Czech Republic	1,177	2,016	1,404	2075	1,266	2,014	19%	11%	3%	3%
Denmark	775	1,863	722	1901	745	1,866	-7%	-3%	2%	2%
Germany	1001	2,023	1,001	2044	943	2,025	0%	6%	1%	1%
Estonia	1,016	1,934	1,085	2036	1,051	1,971	7%	3%	5%	3%
Ireland	994	1,937	1,211	1911	1,030	1,893	22%	18%	-1%	1%
Greece	1006	1,862	1,032	2011	928	1,978	3%	11%	8%	2%
Spain	1,062	2,032	1,142	2039	1,065	2,020	8%	7%	0%	1%
France	1,147	1,893	1,178	1889	1,158	1,866	3%	2%	0%	1%
Croatia	1,125	2,104	1,067	2034	1,155	2,067	-5%	-8%	-3%	-2%
Italy	1,088	1,874	1,284	1952	1,178	1,883	18%	9%	4%	4%
Cyprus	1,011	2,040	1,272	2041	1,072	2,078	26%	19%	0%	-2%
Latvia	972	1,989	1,125	2020	1,043	1,974	16%	8%	2%	2%
Lithuania	919	1,893	972	2008	883	1,914	6%	10%	6%	5%
Luxembourg	1,210	2,131	1,230	2021	1,197	2,120	2%	3%	-5%	-5%
Hungary	1,227	2,033	1,377	2034	1,241	2,044	12%	11%	0%	0%
Malta	911	2,165	957	2142	1,085	2,220	5%	-12%	-1%	-4%
Netherlands	1,012	2,041	1,029	2014	1,032	2,064	2%	0%	-1%	-2%
Austria	1,120	2,116	1,060	2078	1,143	2,101	-5%	-7%	-2%	-1%
Poland	1349	1,976	946	1974	971	1,957	-30%	-3%	0%	1%
Portugal	1015	1,994	1,021	2028	978	1,959	1%	4%	2%	4%
Romania	917	2,074	882	2054	929	2,068	-4%	-5%	-1%	-1%
Slovenia	1,117	2,115	948	1996	1,261	2,162	-15%	-25%	-6%	-8%
Slovakia	1,214	1,970	1,233	1977	1,170	1,926	2%	5%	0%	3%
Finland	877	1,994	1,174	1984	1,211	1,954	34%	-3%	-1%	2%
Sweden	1,069	1,923	1,275	2077	1,118	1,936	19%	14%	8%	7%
United Kingdom	962	2,071	953	2036	956	2,055	-1%	0%	-2%	-1%
Iceland	962	2,594	1,164	2235	909	2,340	21%	28%	-14%	-4%
Norway	916	1,876	966	1974	886	1,860	5%	9%	5%	6%
Switzerland	:	:	1,196	2160	1,180	2,174	:	1%	:	-1%
FYROM	:	:	990	2026	1,174	2,141	:	-16%	:	-5%
Turkey	:	:	1,074	2406	1,131	2,382	:	-5%	:	1%

Data refer to enterprises with 10 employees or more and NACE Rev. 2 B to S excluding O

The participants to the workshop are invited to:

- **Comment on the pros and cons of the different data sources in use for LCS data collection;**
- **Comment on the challenges faced with regard to collecting LCS variables from the enterprise / local unit levels and express recommendations in terms of the most adequate statistical unit for LCS purposes;**
- **Comment on the coverage of trainees and apprentices in LCS and on the decision tree proposed to define them in a comparable manner;**
- **comment on the results of the LCS2008 / SES 2010 / LCS 2012 comparison of the average annual number of hours paid.**

Annex 1: average weekly unpaid overtime hours in LFS 2012

	Full-time (including NA and ZERO response)	Part-time (including NA and ZERO response)	Full-time (at least 1 hour of overtime)	Part-time (at least 1 hour of overtime)
EU28	1	1	8	6
AT	0	0	8	5
BE	1	1	10	11
BG	0	0	12u	:c
CY	0	0	8	:c
CZ	0	0	8	6
DE	0	0	9	8
DK	0	0	9	6
EE	0	0	10	:c
ES	0	0	8	12
FI	0	0	8	:c
FR	1	1	6	5
GR	0	0	7	8
HR	0	0	8	:c
HU	0	0	10	:c
IE	1	1	10	8
IT	0	0	7	7
LT	0	0	8	:c
LU	3	3	13	13
LV	0	0	7u	:c
MT	0	0	9	10
NL	2	2	7	5
PL	0	0	9	10u
PT	1	1	9	8u
RO	0	0	11	:c
SE	0	0	7	5
SI	4	4	8	7u
SK	0	0	8	:c
UK	9	9	9	4

Data refer to employees working in enterprises with 10 employees or more and NACE Rev. 2 aggregate B to S excluding O
u: low reliability
c: confidential data