Country Practice-Turkey

Labour Cost Statistics
6-7 March 2017
Jakarta- Indonesia
Presentation plan

- Legal Base
- Classification schemes
- Variables
- Calculations
- Questionnaire form
Legal Base

- Turkish Statistical Law (No: 5429)
- Council Regulation (EC) No 530/1999 concerning structural statistics on earnings and on labour costs
- Commission Regulation 1737/2005 of 21 October 2005 amending Regulation (EC) No 1726/1999 as regards the definition and transmission of information on labour costs
Classification schemes

- **NUTS and NACE classification**
- Public or private body
- Carried out as profit or non-profit activity
- NACE Rev. 2 section O (Public administration and defence, compulsory social security) is optional (not covered)
- NUTS1
Classification schemes

- *Classification of enterprises by size bands*
  - 1 to 9 (optional), not covered
  - 10 to 49,
  - 50 to 249,
  - 250 to 499,
  - 500 to 999,
  - 1000 and more employees.
VARIABLES

A. **Number of employees**
   A.1   Total number of employees
   A.11  Full-time employees (excluding apprentices)
   A.12  Part-time employees (excluding apprentices)
   A.121 Part-time employees converted into full-time units
         (excluding apprentices)
   A.13  Apprentices
   A.131 Apprentices converted into full-time units
VARIABLES

B. Hours actually worked
B.1 Total hours actually worked
B.11 Hours actually worked by full-time employees (excluding apprentices)
B.12 Hours actually worked by part-time employees (excluding apprentices)
B.13 Hours actually worked by apprentices
VARIABLES

C. Paid hours
C.1 Total hours paid
C.11 Paid hours for full-time employees (excluding apprentices)
C.12 Paid hours for part-time employees (excluding apprentices)
C.13 Paid hours for apprentices
VARIABLES

D. Labour costs
D.1 Compensation of employees
D.11 Wages and salaries
D.111 Wages and salaries (excluding apprentices)
D.1111 Direct remuneration, bonuses and allowances
D.11111 Direct remuneration, bonuses and allowances paid in each pay period
D.11112 Direct remuneration, bonuses and Allowances not paid in each pay period
D.1112 Payments to employees’ savings schemes
D.1113 Payments for days not worked
D.1114 Wages and salaries in kind
VARIABLES

D.11141 Company products (optional)
D.11142 Staff housing (optional)
D.11143 Company cars (optional)
D.11144 Stock options and share purchase schemes (optional)
D.11145 Other (optional)
D.112 Wages and salaries of apprentices
D.12 Employers' social contributions
D.121 Employers' actual social contributions (excluding apprentices)
VARIABLES

D.1221 Guaranteed remuneration in the event of sickness (optional)
D.1222 Employers' imputed social contributions for pensions and health care (optional)
D.1223 Payments to employees leaving the enterprise (optional)
D.1224 Other imputed social contributions of the employer (optional)
D.123 Employers' social contributions for apprentices
D.2 Vocational training costs
D.3 Other expenditure paid by the employer
D.4 Taxes
D.5 Subsidies received by the employer
Distinguishing apprentices from trainees and other employees

- Does an employment contract exist between the enterprise and the individual?
  - No: out of LCS scope
  - Yes: Is the individual paid in a form of wage or allowance?
    - No: out of LCS scope
    - Yes: Individual is engaged in a formal education programme which is of less than 6 years?
      - No: labour force excluding apprentices
      - Yes: Apprenticeship is of at least 6 months duration, alternates between practical training at workplace and theoretical education in an educational institution, course leads to a formal qualification?
        - No: labour force excluding apprentices
        - Yes: Apprenticeship
Labour costs $D$

$D = D1 + D2 + D3 + D4 - D5$

- **Compensation of employees** $D1$
  - Wages and salaries $D11$
    - Further disaggregation: Figure 2
  - Employers’ social contributions $D12$
    - Further disaggregation: Figure 3
- **Vocational training (excluding wages and salaries for apprentices)** $D2$
- **Other expenditures paid by the employer** $D3$
- **Taxes paid by the employer** $D4$
- **Subsidies received by the employer** $D5$
Wages and salaries
D11

Wages and salaries (excluding apprentices)
D111

Payments to employees’ savings schemes
D112

Payments for days not worked
D113

Wages and salaries in kind
D114

Direct remuneration, bonuses and allowances paid in each pay period
D1111

Direct remuneration, bonuses and allowances not paid in each pay period
D1112

Company products
D1141

Staff housing
D1142

Company cars
D1143

Stock options and share purchase schemes
D1144

Other payments in kind
D1145
## Sample Data table

<table>
<thead>
<tr>
<th>Column name</th>
<th>Data length for fixed length</th>
<th>Data label</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Identification of the record (left aligned)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YEAR</td>
<td>4</td>
<td>Identification of the reference period (2016)</td>
</tr>
<tr>
<td>TABLE</td>
<td>1</td>
<td>Table Identification (A, B or C)</td>
</tr>
<tr>
<td>COUNTRY</td>
<td>5</td>
<td>Country or region</td>
</tr>
<tr>
<td>NACE</td>
<td>4</td>
<td>Economic Activity</td>
</tr>
<tr>
<td>SIZECLASS</td>
<td>8</td>
<td>Size of the enterprise</td>
</tr>
<tr>
<td>FLAG</td>
<td>1</td>
<td>Confidentiality Flag</td>
</tr>
<tr>
<td><strong>Variables (right aligned)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A1</td>
<td>18</td>
<td>Total number of employees</td>
</tr>
<tr>
<td>A11</td>
<td>18</td>
<td>Full-time employees (excluding apprentices)</td>
</tr>
<tr>
<td>A12</td>
<td>18</td>
<td>Part-time employees (excluding apprentices)</td>
</tr>
<tr>
<td>A121</td>
<td>18</td>
<td>Part-time employees converted into full-time units (excluding apprentices)</td>
</tr>
<tr>
<td>A13</td>
<td>18</td>
<td>Apprentices</td>
</tr>
<tr>
<td>A122</td>
<td>18</td>
<td>Apprentices</td>
</tr>
</tbody>
</table>
CALCULATIONS

**TABLE A**

- \( A1 = A11 + A12 + A13 \)
- \( B1 = B11 + B12 + B13 \)
- \( C1 = C11 + C12 + C13 \)
- \( D1 = D11 + D12 \)
- \( D11 = D111 + D112 \)
- \( D111 = D1111 + D1112 + D1113 + D1114 \)
- \( D1111 = D11111 + D11112 \)
- \( D1114 = D11141 + D11142 + D11143 + D11144 + D11145 \)
- \( D12 = D121 + D122 + D123 \)
- \( D121 = D1211 + D1212 \)
- \( D122 = D1221 + D1222 + D1223 + D1224 \)
# CALCULATIONS

<table>
<thead>
<tr>
<th>Variable name</th>
<th>Formula</th>
<th>Label</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMPL_TOT</td>
<td>A11+A12</td>
<td>Total number of employees (without apprentices)</td>
</tr>
<tr>
<td>EMPL_FTU</td>
<td>A11+A121</td>
<td>Total number of employees in FTU</td>
</tr>
<tr>
<td>HW_TOT</td>
<td>B11+B12</td>
<td>Total number of hours worked (without apprentices)</td>
</tr>
<tr>
<td>HW_FT</td>
<td>B11/A11</td>
<td>Average hours actually worked by FT employees per year</td>
</tr>
<tr>
<td>HW_PT</td>
<td>B12/A12</td>
<td>Average hours actually worked by PT employees per year</td>
</tr>
<tr>
<td>HW_FTU</td>
<td>HW_TOT / EMPL_FTU</td>
<td>Average hours actually worked in FTU per year</td>
</tr>
<tr>
<td>HW_APP</td>
<td>B13/A13</td>
<td>Average hours actually worked by apprentices per year</td>
</tr>
<tr>
<td>HW_APP_FTU</td>
<td>B13/A131</td>
<td>Average hours actually worked by apprentices in FTU per year</td>
</tr>
<tr>
<td>COST1_TOT</td>
<td>D1+D2+D3+D4-D5</td>
<td>Total cost with apprentices</td>
</tr>
<tr>
<td>COST2_TOT</td>
<td>D111+D121+D122+D2+D3+D4-D5</td>
<td>Total cost without apprentices</td>
</tr>
<tr>
<td>COST_YEAR</td>
<td>COST2_TOT / EMPL_FTU</td>
<td>Annual cost per employee in FTU without apprentices</td>
</tr>
<tr>
<td>COST_MTH</td>
<td>COST_YEAR / 12</td>
<td>Monthly cost without apprentices</td>
</tr>
<tr>
<td>COST_HOUR</td>
<td>COST2_TOT / HW_TOT</td>
<td>Hourly cost without apprentices</td>
</tr>
<tr>
<td>COST_SAL_H</td>
<td>COST1_TOT / (B11 + B12 + B13)</td>
<td>Hourly cost with apprentices</td>
</tr>
<tr>
<td>DIRC_YEAR</td>
<td>D111 / EMPL_FTU</td>
<td>Annual direct cost without apprentices</td>
</tr>
<tr>
<td>DIRC_MTH</td>
<td>DIRC_YEAR / 12</td>
<td>Monthly direct cost without apprentices</td>
</tr>
<tr>
<td>DIRC_HOUR</td>
<td>D111 / HW_TOT</td>
<td>Hourly direct cost without apprentices</td>
</tr>
<tr>
<td>WAG_YEAR</td>
<td>D1111 / EMPL_FTU</td>
<td>Annual direct remuneration and bonuses without apprentices</td>
</tr>
<tr>
<td>WAG_MTH</td>
<td>WAG_YEAR / 12</td>
<td>Monthly direct remuneration and bonuses without apprentices</td>
</tr>
<tr>
<td>WAG_HOUR</td>
<td>D1111 / HW_TOT</td>
<td>Hourly direct remuneration and bonuses without apprentices</td>
</tr>
</tbody>
</table>
Thank You

Dankie  Gracias
Спасибо  Мерси  Так
Köszönjük  Terima kasih
Grazie  Dziękujemy  Декоjamе  Декуjеме
Ďakujeme  Vielen Dank  Палдies
Kiitos  Tänne teid
感谢您  Obrigado  Тесеккур Ederiz
Σας ευχαριστούμε  감사합니다
Bedankt  Декуjеме vám
ありがとうございます
Tack