



PRESS RELEASE

LABOUR COST SURVEY: 2020

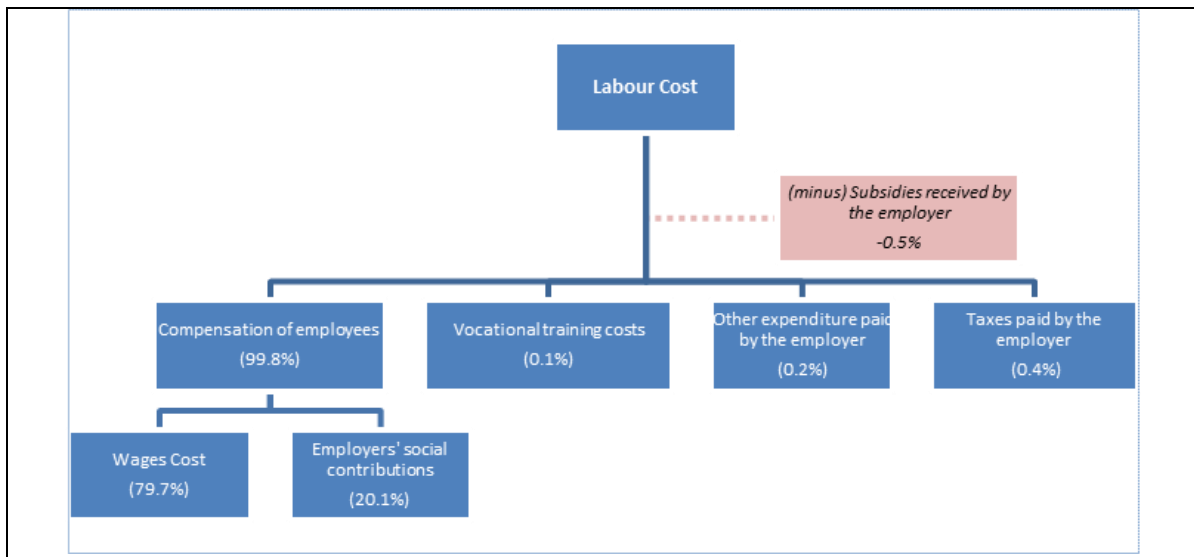
The Hellenic Statistical Authority (ELSTAT) announces data on Labour Cost in Greece, for the year 2020, for the enterprises belonging to sections B-S of economic activities of NACE Rev.2 (excluding section O - Public Administration and Defense).

The main purpose of the Labour Cost Survey is to provide a comprehensive and detailed presentation of the structure of Labour Cost at national level, by producing statistics on the number of employees, hours actually worked, hours paid and labour cost with an analysis of its main components.

Labour cost means the total expenditure borne by employers in order to employ staff. For the calculation of labour cost, any subsidies received by the employer are deducted.

The wages cost is the dominant component of the labour cost as it corresponds to a percentage of 79.7% of the total labour cost, while in the various sections of the economy its percentage varies from 74.5% to 83.7%. The second largest component is the employers' social contributions at 20.1% while the other components make up 0.7% of labour cost (Graph 1, Tables 1,2).

Graph 1: Structure of Labour Cost of sections B to S of economic activities of NACE Rev.2 (excluding section O - Public Administration and Defense), 2020



Information on methodological issues

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Table 1: Structure of Labour Cost per Section of Economic Activity,2020

Sections of Economic Activity NACE Revision 2	Labour cost	Where of:						Percentage of wages to labour cost**
		Compensation of employees		Vocational training costs	Other expenditure paid by the employer	Taxes	Subsidies received by the employer*	
		Wages Cost	Employers' social contributions					
TOTAL B-S	37,024,185,794	29,525,324,022	7,444,969,275	33,792,820	74,282,379	139,093,432	193,276,134	79.7%
B.MINING AND QUARRYING	104,254,423	79,743,222	23,566,163	39,702	913,376	0	8,040	76.5%
C.MANUFACTURING	6,408,530,737	4,955,704,825	1,347,780,186	5,244,325	26,046,559	84,643,919	10,889,077	77.3%
D.ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY	869,256,112	647,835,225	213,976,879	1,395,107	922,135	6,128,114	1,001,348	74.5%
E.WATER SUPPLY, SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES	381,506,612	304,078,984	77,197,781	86,202	1,386,863	136,740	1,379,958	79.7%
F.CONSTRUCTION	1,139,556,056	889,632,871	247,394,995	180,660	1,937,356	463,829	53,655	78.1%
G.WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES	6,527,701,831	5,137,997,267	1,344,954,333	9,245,760	12,707,388	27,830,477	5,033,394	78.7%
H.TRANSPORTATION AND STORAGE	3,229,375,637	2,598,168,539	613,202,221	1,767,390	12,375,532	4,126,162	264,207	80.5%
I.ACCOMMODATION AND FOOD SERVICES ACTIVITIES	1,966,184,117	1,577,662,944	391,597,056	441,082	2,229,273	4,750	5,750,988	80.2%
J.INFORMATION AND COMMUNICATION	1,817,981,957	1,458,267,374	354,312,673	4,466,739	1,868,604	747,798	1,681,231	80.2%
K.FINANCIAL AND INSURANCE ACTIVITIES	1,527,009,529	1,176,816,134	344,926,564	1,399,630	921,635	3,369,530	423,964	77.1%
L.REAL ESTATE ACTIVITIES	243,857,183	196,853,158	46,499,452	113,157	391,416	0	0	80.7%
M.PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES	1,988,378,184	1,598,370,839	393,204,407	6,170,338	6,304,550	4,384,905	20,056,855	80.4%
N.ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES	1,202,667,924	932,929,022	267,870,869	1,775,915	1,591,217	2,342,109	3,841,208	77.6%
P.EDUCATION	4,539,844,462	3,760,430,821	824,640,770	1,120,161	103,894	452,087	46,903,271	82.8%
Q.HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	3,866,421,368	3,234,294,205	708,100,569	179,306	1,312,805	731,539	78,197,056	83.7%
R.ARTS, ENTERTAINMENT AND RECREATION	470,209,099	377,172,684	97,172,182	151,560	1,890,891	3,123,926	9,302,144	80.2%
S.OTHER SERVICE ACTIVITIES	741,450,563	599,365,908	148,572,175	15,786	1,378,885	607,547	8,489,738	80.8%

*Subsidies reduce the total labour cost

** The percentage is calculated on labour cost (total labour cost minus subsidies).

Table 2: Structure of Labour Cost per size class of enterprise, 2020

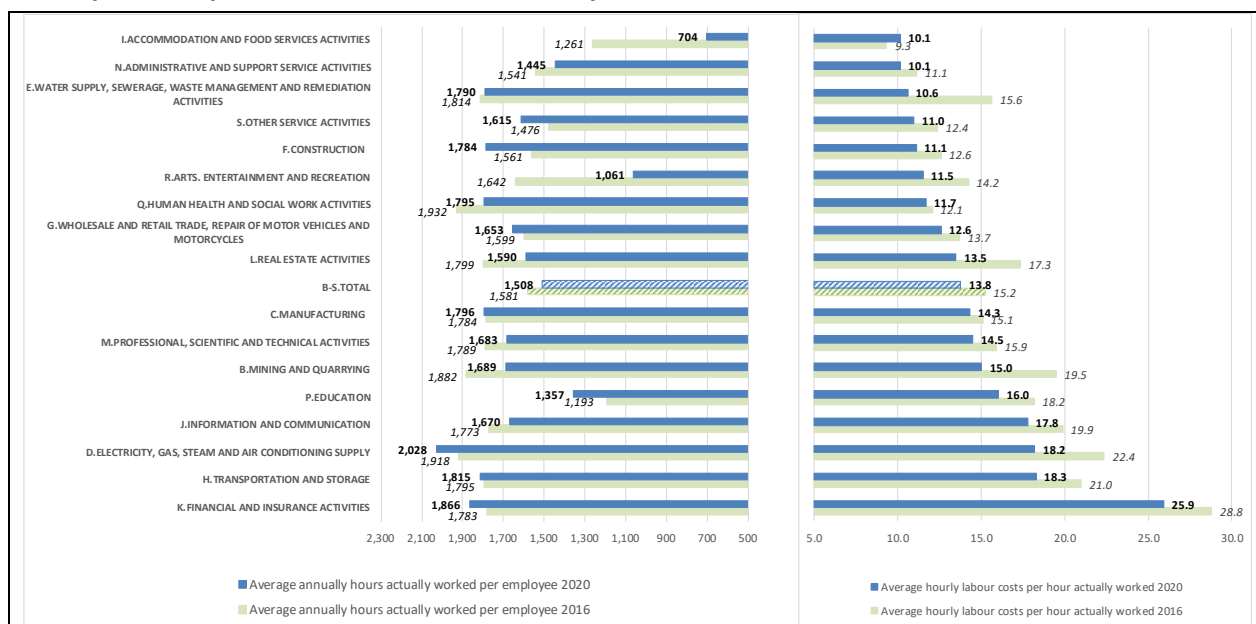
Enterprise class size (number of employees)	Labour cost	Where of:						Percentage of wages to labour cost**
		Compensation of employees		Vocational training costs	Other expenditure paid by the employer	Taxes	Subsidies received by the employer*	
		Wages Cost	Employers' social contributions					
TOTAL 10+	37,024,185,794	29,525,324,022	7,444,969,275	33,792,820	74,282,379	139,093,432	193,276,134	79.7%
10-49	13,502,872,111	10,868,923,929	2,684,319,213	2,945,893	13,552,112	18,614,444	85,483,480	80.5%
50-249	9,489,544,504	7,506,453,264	1,951,803,682	13,323,986	27,887,250	29,023,414	38,947,092	79.1%
250-499	3,530,632,646	2,805,170,672	716,186,311	6,848,284	10,269,063	15,549,773	23,391,457	79.5%
500-999	3,287,273,396	2,663,730,554	637,280,063	2,882,717	11,456,967	8,379,121	36,456,026	81.0%
1.000 +	7,213,863,137	5,681,045,603	1,455,380,006	7,791,940	11,116,987	67,526,680	8,998,079	78.8%

*Subsidies reduce the total labour cost

** The percentage is calculated on labour cost (total labour cost minus subsidies).

The average hours actually worked per employee, in 2020, are 1,508 and record a decrease of 4.6% compared to 2016 (1,581). The largest decrease of hours is observed in sections which were affected significantly by the measures applied in the framework of the Covid-19 pandemic, such as the section Accommodation and Food Services Activities (I), with 704 hours actually worked in 2020, and 1,261 in 2016 (-44.2%), and the section Arts, Entertainment and Recreation (R), with 1,061 hours actually worked in 2020 and 1,642 in 2016 (-35.4%). The largest increase is observed in the section Construction (F) with 1,784 hours actually worked in 2020 and 1.561 in 2016 (+14.3%) (Graph 2, Table 3).

Graph 2: Average annually hours actually worked per employee and average labour costs per hour actually worked per Section of Economic Activity



-Excluding section O (Public Administration and Defense)
 -The average hourly cost is calculated on the hours actually worked

Table 3: Average annually hours actually worked per employee, average labour costs per hour actually worked (in euro) per Section of Economic Activity

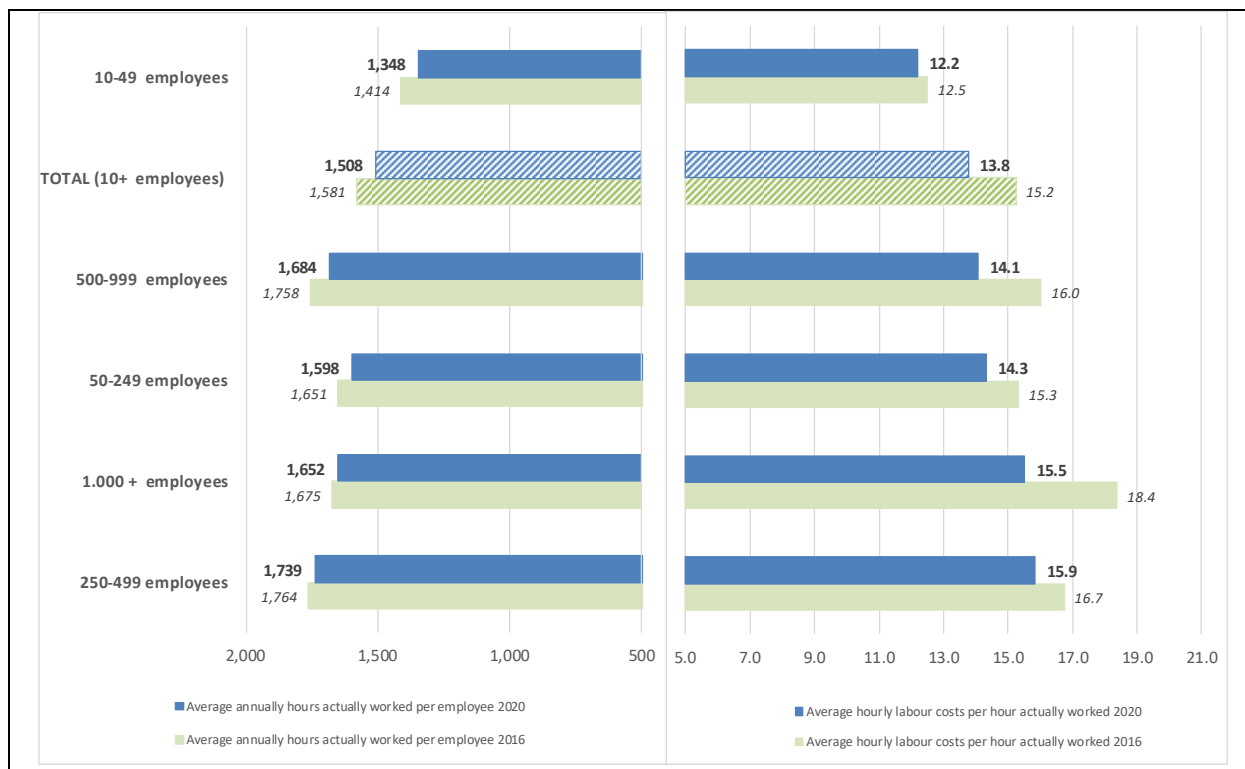
Sections of Economic Activity NACE Revision 2	2020			2016		Change 2020 / 2016	
	Number of employees	Average annually hours actually worked per employee	Average hourly labour costs per hour actually worked	Average annually hours actually worked per employee	Average hourly labour costs per hour actually worked	in average annually hours actually worked per employee	in average hourly labour costs per hour actually worked
B-S.TOTAL	1,783,575	1,508	13.8	1,581	15.2	-4.6%	-9.2%
B.MINING AND QUARRYING	4,110	1,689	15.0	1,882	19.5	-10.2%	-23.1%
C.MANUFACTURING	249,505	1,796	14.3	1,784	15.1	0.7%	-5.3%
D.ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY	23,558	2,028	18.2	1,918	22.4	5.7%	-18.8%
E.WATER SUPPLY, SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES	20,138	1,790	10.6	1,814	15.6	-1.3%	-32.1%
F.CONSTRUCTION	57,555	1,784	11.1	1,561	12.6	14.3%	-11.9%
G.WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES	314,060	1,653	12.6	1,599	13.7	3.4%	-8.0%
H.TRANSPORTATION AND STORAGE	97,403	1,815	18.3	1,795	21.0	1.1%	-12.9%
I.ACCOMMODATION AND FOOD SERVICES ACTIVITIES	275,525	704	10.1	1,261	9.3	-44.2%	8.6%
J.INFORMATION AND COMMUNICATION	61,303	1,670	17.8	1,773	19.9	-5.8%	-10.6%
K.FINANCIAL AND INSURANCE ACTIVITIES	31,600	1,866	25.9	1,783	28.8	4.6%	-10.1%
L.REAL ESTATE ACTIVITIES	11,373	1,590	13.5	1,799	17.3	-11.6%	-22.0%
M.PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES	81,523	1,683	14.5	1,789	15.9	-6.0%	-8.8%
N.ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES	82,054	1,445	10.1	1,541	11.1	-6.2%	-9.0%
P.EDUCATION	208,889	1,357	16.0	1,193	18.2	13.7%	-12.1%
Q.HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	184,509	1,795	11.7	1,932	12.1	-7.1%	-3.3%
R.ARTS, ENTERTAINMENT AND RECREATION	38,535	1,061	11.5	1,642	14.2	-35.4%	-19.0%
S.OTHER SERVICE ACTIVITIES	41,935	1,615	11.0	1,476	12.4	9.4%	-11.3%

Regarding the average hourly labour cost, the highest average labour cost per hour actually worked is observed in the section Financial and Insurance Activities (K) (25.9 euros), while the lowest is observed in the Accommodation and Food Services Activities (I), and in Administrative and support service activities (N) (10.1 euros) (Graph 2, Table 3).

In relation to the size of the enterprise, based on the number of employees for 2020, enterprises with 10 to 49 employees have the lowest number of hours actually worked per employee in 2020, which is 1,348 hours and record the largest decrease compared to 2016 (-4.7%). The highest number of hours is observed in enterprises with 250-496 employees (1,739) and compared to 2016 is decreased by 1,4% (Graph 3, Table 4).

The highest average labour costs per hour actually worked is observed in enterprises with 250 to 499 employees (15.9 euros) and 1,000 employees or more (15.5 euros), whereas the lowest is observed in enterprises with 10 to 49 employees (12.2 euros). Compared to 2016, the largest decrease is observed in enterprises with 1,000 employees and more (-15.8%) and the lowest in enterprises with 10-49 employees (-2.4%) (Graph 3, Table 4).

Graph 3: Average annually hours actually worked per employee and average labour costs per hour actually worked per size class of enterprise



-Excluding section O (Public Administration and Defense)

-The average hourly cost is calculated on the hours actually worked

Table 4: Average annually hours actually worked employee, average labour costs per hour actually worked (in euro) per size class of enterprise

Enterprise class size (number of employees)	2020			2016		Change 2020 / 2016	
	Number of employees	Average annually hours actually worked per employee	Average hourly labour costs per hour actually worked	Average annually hours actually worked per employee	Average hourly labour costs per hour actually worked	in average annually hours actually worked per employee	in average hourly labour costs per hour actually worked
TOTAL 10+	1,783,575	1,508	13.8	1,581	15.2	-4.6%	-9.2%
10-49	821,137	1,348	12.2	1,414	12.5	-4.7%	-2.4%
50-249	414,493	1,598	14.3	1,651	15.3	-3.2%	-6.5%
250-499	128,050	1,739	15.9	1,764	16.7	-1.4%	-4.8%
500-999	138,628	1,684	14.1	1,758	16.0	-4.2%	-11.9%
1.000+	281,267	1,652	15.5	1,675	18.4	-1.4%	-15.8%

-Excluding section O (Public Administration and Defense)

-The average hourly cost is calculated on the hours actually worked

EXPLANATORY NOTES

Labour Cost Survey	The Labour Cost Survey is conducted by the Hellenic Statistical Authority on the enterprises every four years. The main purpose of the survey is to provide a comprehensive and detailed presentation of the structure of the Labour Cost of employees in enterprises in the sections B-S of economic activity of NACE Rev.2. The collected data refers to (a) the number of employees, (b) the hours actually worked, (c) the hours paid and (d) the components of labour costs (wages cost, employers' social contributions, etc.).
Reference period	Year 2020
Legal Framework	Regulation (EC) No 530/1999 concerning structural statistics on earnings and on labour costs. For the implementation of the abovementioned Regulation, the Regulation (EC) No 1737/2005 is applied, which amends 1726/1999 as regards the definitions and transmission of labour cost information, as well as the Regulation (EC) No 698/2006 regarding the assessment of the quality of structural statistics on Labour Costs and wages.
Coverage	All sections B-S of economic activities of NACE Rev.2 are covered (excluding section O - Public Administration and Defense).
Definitions	Employees are all the employed persons who have a direct employment contract with the enterprise or the local unit, i.e., they are listed in the enterprises' payroll and receive remuneration in the form of wages or salaries, irrespectively of the kind of their work and the number of working hours (full or part-time employment) and the duration of the contract (fixed or indefinite).

Hours actually worked by all employees during the year represent all hours of actual work, during normal working hours and, hours of overtime work and not, paid or not paid and irrespectively of the level of the remuneration. This variable includes time for preparatory tasks, time spent at the place of work during which no work is done (owing to, for example, machine breakdown, and accidents), the time spent on filling in forms and documents, and the hours actually worked of apprentices. Hours actually worked do not include hours paid but not worked, for example: paid holidays/vacation, public holidays, absence due to sickness, maternity leave, etc., as well as the hours spent on the training of apprentices.

Paid hours by all employees during the year represent the annual number of normal work hours and overtime remunerated hours during the year, the hours remunerated with a lower rate even if the difference is covered by social security contributions, as well as hours not worked during the reference periods but nevertheless paid (annual leave, sick leave, official holidays and other special leave, etc.).

Labour Cost is the total expenditure borne by employers in order to employ staff. Labour costs include compensation of employees with wages and salaries in cash or in kind and employers' social contributions and any taxes relating to employment regarded as labour costs, any expenditure borne by the employer for vocational training and other expenditure less any subsidies received by the employer.

Wages and salaries (Wages cost) include bonuses, remuneration for output or piecework, shift work allowances, tips and commissions and payments in kind. Wages and salaries are recorded for the period during which the work is performed. However, Christmas/Easter bonuses and other extraordinary payments (13th salary and payment of delayed remunerations, etc.) are recorded in the period during which they should normally be paid.

Employer's social contributions are the total of the social security contributions paid by the employer, in order to ensure the employees' right to social benefits. The employer's social contributions may be actual or imputed.

Vocational training costs paid by the employer include expenditure on vocational-training services and facilities also those for apprentices but not their wages and salaries. This expenditure also includes amortization, such as small repairs and maintenance of buildings and installations, expenditure on participation in courses; the fees of instructors from outside the enterprise; expenditure on teaching aids and tools used for training; sums paid by the enterprise to vocational-training organisations, etc. Subsidies linked to

vocational training, as well as expenditure on the remuneration of training personnel should be deducted.

Other expenditure paid by the employer and are related to labour cost, such as:

- a) recruitment costs (these are the sums paid to recruitment agencies), expenditure on job advertisements in the press, other expenses paid to candidates called for interview (travel expenses), installation allowances paid to newly recruited staff, etc.
- b) other expenses, such as working clothes provided by the employer, etc.

Labour cost-linked taxes paid by the employer (excluding payroll taxes). These are all the taxes based on wages and salaries expenditure, paid by the employer.

Subsidies received by the employer: These are all amounts received in the form of subsidies of a general nature intended to refund part or all of the cost of direct remuneration but not intended to cover social security or vocational training costs. It does not include refunds paid to the employer by social security institutions or supplementary insurance funds.

Statistical population The statistical population is the total of the enterprises employing at least 10 employees and belong to sections B-S of NACE Rev.2 (excluding section O - Public Administration and Defense).

Methodology The one-stage stratified sampling method is applied, using the enterprise as a surveyed unit. The strata are derived from the combinations of the 2-digit code of economic activity (NACE Rev.2) and the enterprise size class.

The sampling frame is the current Business Register of ELSTAT. The survey is conducted by visits on enterprise premises by means of printed questionnaires (PAPI).

The results of the survey are weighted by applying a suitable unbiased estimator, the calculation of which is based on a) the probability of selection of the enterprises in the sample and b) the response rate of the enterprises.

Statistical Classification NACE Rev. 2 classification of economic activities is used.

Sections of Economic Activity	Sections of Economic Activity NACE Rev. 2	Description
	B	Mining and quarrying
	C	Manufacturing
	D	Electricity, gas, steam and air conditioning supply
	E	Water supply, sewerage, waste management and remediation activities
	F	Construction
	G	Wholesale and Retail Trade, Repair of Motor Vehicles and Motorcycles
	H	Transportation and Storage
	I	Accommodation and Food Services Activities
	J	Information and Communication
	K	Financial and insurance activities
	L	Real Estate Activities
	M	Professional, scientific and technical activities
	N	Administrative and support service activities
	O	Public Administration and Defense; Compulsory Social Security
	P	Education
	Q	Human Health and Social Work Activities
	R	Arts, Entertainment and Recreation
	S	Other Service Activities