

Labour Cost Survey

Reference Metadata in ESS Standard for Quality Reports Structure
(ESQRS)

INSTAT

Reference Metadata

1. Contact	2
2. Statistical presentation	2
3. Statistical processing	4
4. Quality management	5
5. Relevance	5
6. Accuracy and reliability	6
7. Timeliness and punctuality	8
8. Coherence and comparability	9
9. Accessibility and clarity	10
10. Cost and burden	11
11. Confidentiality	11
12. Comments	12
Annex	12

1. Contact	
1.1. Contact organisation	Albanian Institute of Statistics, INSTAT
1.2. Contact organisation unit	Labour Market Statistics Sector, Real Sector Statistics Directory
1.3. Contact name	Julinda Haçkaj
1.4. Contact person function	Specialist of Labour Market Statistics Sector
1.5. Contact mail address	Rr. Vllazën Huta, Nd.35, H.1 Njësia Administrative Nr.2, 1017 Tiranë
1.6. Contact email address	jhackaj@instat.gov.al
1.7. Contact phone number	+(355) 4 2222411 / +(355) 4 2233356
1.8. Contact fax number	+(355) 4 2228300
2. Statistical presentation	
2.1. Data description	<p>The aim of the Labour Cost Survey is to provide national authorities, employers and employees organisations, universities and research institutes, with accurate, detailed and harmonised data on enterprises' labour costs. The survey relates to the labour costs incurred by the employer and asks for information such as employees' wages and salaries, overtime, bonuses, allowances, fringe benefits and other labour costs incurred by the employer throughout the reference year.</p> <p>The Labour Cost Survey is carried out in line with European Regulations: EC 530/1999 and EC 1737/2005.</p>
2.2. Classification system	<p>Data for LCS is available by economic activity according to the Statistical Classification of Economic Activities (NACE).</p> <p>From the reference year 2016 onwards Revision 2 of NACE is adopted.</p>
2.3. Sector coverage	<p>The target population of this survey is enterprises employing 10 or more persons and operating in NACE Sections B to S, excluding Section O. This implies that relatively all types of economic activities are included in the target group except for agriculture and fishing activities and public administration-related enterprises.</p>

2.4. Statistical concepts and definitions

Labour Costs refer to the total expenditure borne by employers for the purpose of employing staff , They include employee compensation, which is mainly comprised of gross wages and salaries in cash and in kind and employers' social security contributions, vocational training costs, other expenditure, such as recruitment costs and spending on working clothes, and employment taxes regarded as labour costs minus subsidies received,

Hourly labour costs are annual labour costs divided by the number of hours worked during the reference year

Monthly labour costs per employee are the annual labour costs divided by 12 and by the average number of employees during the year (converted into full-time equivalents),

Employees are all persons who work directly with the enterprise and receive remuneration from employer,

Full-time employees are those whose regular working hours are the same as the collectively agreed or customary hours worked in the enterprise or local unit (are contracted as full time), even if their contract is for less than one year,

Part-time employee is someone who generally works fewer hours than full-time employees of the same enterprise,

Apprentices are all employees 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,

Average number of hours per week normally worked are hours regularly worked or contracted hours for a typical employee of the following categories in a typical week: a full-time employee, a part-time employee and an apprentice,

Wage and salaries for full-time and part-time employees include bonuses, pay for piecework and shift work, allowances, fees, tips and gratuities, commission and remuneration in kind,

Direct remuneration, bonuses and allowances include the values of any social contributions, income taxes, etc., payable by the employee even if they are actually withheld by the employer and paid directly to social-insurance schemes, tax authorities etc, on behalf of the employee,

Payments for days not worked (include part covered by employer only) refers to the remuneration paid for statutory, contractual or voluntarily granted leave and public holidays or other paid days not worked,

Wages and salaries in kind (Fringe benefits) are wages and salaries which are not cash transactions; they are goods, services, or other benefits provided free or at reduced prices by the employer to the employees,

Employers' Social contributions are the social contributions incurred by employers in order to secure for their employees (full-time and part-time employees) the entitlement to social benefits,

Vocational training costs paid by the employer include the expenditures on vocational-training services and facilities,

	<p>Employment Taxes (Not Income taxes) cover all taxes based on the wage and salary bill or on employment, These taxes are regarded as labour costs, Here are included penalty taxes to be paid by employers for employing too few handicapped persons, and similar taxes or fees,</p> <p>Subsidies received by the employer are all amounts received in the form of subsidies of a general nature by the employer intended to refund part or all of the cost of direct remuneration of employees, but not intended to cover social-security or vocational-training costs,</p> <p>Reference period – data collected through labour cost survey refer to the financial year 2020.</p>
2.5. Statistical unit	The statistical unit is the enterprise.
2.6. Statistical population	LCS applies to all activities in sections B to S (excluding section O) of NACE Rev.2 and represents all statistical units occupying 10 and more employees.
2.7. Reference area	Data on the Labor Cost Survey cover the whole territory of the country (NUTS 2).
2.8. Time coverage	LCS data are only available for 2012, 2016 and 2020.
2.9. Base period	Not applicable.
3. Statistical processing	
3.1. Source data	The sampling frame for the Labour Cost Survey is based on the Statistical Business Register 2020. The statistical units are enterprises with at least 10 employees for the NACE Rev2 sections B to S (excluding section O). The sample had 2980 enterprises.
3.2. Frequency of data collection	Every 4 years.
3.3. Data collection	The data were collected using PAPI method, Paper Assisted Personal Interview. In some cases, electronic questionnaire were sent by e-mail.
3.4. Data validation	To minimize processing errors, each incoming questionnaire is thoroughly checked by trained statisticians using a number of validation rules. In addition, more checks were done during the analysis stage where data was compared with administrative data.
3.5. Data compilation	Missing information is imputed based on economic activity of the enterprise

	and number of employees from administrative data.
3.6. Adjustment	No seasonal adjustments are made.
4. Quality management	
4.1. Quality assurance	<p>INSTAT is committed to ensure the highest quality with respect to the compilation of statistical information. In accordance with the Statistics Law, INSTAT use statistical methods and processes in compliance with internationally recognized scientific principles and standards conduct on-going analyses of the statistics with a view to quality improvements and ensure that statistics are as up to-date. In performing its tasks it follows the general principles of quality management from the European Statistics Code of Practice. INSTAT declares that it takes into account the following principles: impartiality, quality of processes and products, user orientation, employee orientation, effectiveness of statistical processes, reducing the workload for respondents.</p> <p>Quality controls and validation of data are actions carried out throughout the process. The staffs is involved in different stages such as the data collection, data control, data input and other necessary control are all well trained.</p>
4.2. Quality assessment	According to European Commission Regulation (EC) No 698/2006 of 5 May 2006, implementing Council Regulation (EC) No 530/1999, as regards quality evaluation of structural statistics on labour costs and earnings, each Member State shall prepare a quality report for the labour cost survey 24 months after the reference period.
5. Relevance	
5.1. User needs	<p>LCS users are classified as internal and external users.</p> <p>External users are:</p> <ul style="list-style-type: none"> • National authorities: ministries, agencies, councils, other government bodies and public institutions, • International organizations: Eurostat, ILO, etc, • Social Partners: Unions, employers' organizations, • Private organizations, enterprises, media, • Researchers and students, <p>Internal Users are other sectors within INSTAT that use KPA results as input for their work such as:</p> <ul style="list-style-type: none"> • Economic Statistics Directorate; • National Accounts Directorate.
5.2. User satisfaction	During 2021 INSTAT conducted a survey to measure user satisfaction from INSTAT publications. The survey results show that the overall quality of

	<p>Labour Cost statistics is rated 3,53 (70.6%) on a scale of 1 (very poor) to 5 (very good).</p> <p>INSTAT conduct every year the User Satisfaction Survey</p>
5.3. Completeness	All mandatory variables according to the Commission Regulation (EC) No 1737/2005 are covered. Regarding the size class of enterprise and economic activity coverage, the small enterprises (with less than 10 employees) are excluded in the survey as well as section O of NACE.Rev.2.
5.3.1. Data completeness - rate	All mandatory variables required in Commission Regulation 1737/2005 were included in the Labor Cost Survey 2020. Thus, the data completeness rate for the LCS 2020 is 100%, expressed as a ratio of the number of variables collected by INSTAT and the number of variables required by EUROSTAT.
6. Accuracy and reliability	
6.1. Overall accuracy	<p>In terms of accuracy requirements, it is the regulation of the European Commission for LCS which defines the rules of sample design respectively, the effective size of the sample that must be achieved and the representativeness of the sample.</p> <p>Overall, the data is checked with previous years to identify any significant changes in the data. The internal consistency of the data is checked before it is finalised. The links between variables are checked and coherence between different data series confirmed.</p>
6.2. Sampling error	Standard errors of key indicators are commonly used as a measure of the reliability of data collected through sample survey.
6.2.1. Sampling error - indicators	See tables in Annex.
6.3. Non-sampling error	<p>Non-sampling errors are basically of 4 types:</p> <ol style="list-style-type: none"> 1. Coverage errors: errors due to existing divergences between the target population and the basic sampling frame. 2. Measurement errors: errors that occur at the time of data collection. There are a number of sources for these errors such as the survey instrument, the information system, the interviewer and the method of data collection. 3. Processing errors: errors in post-data collection processes such as data entry into the program, editing and weighing. 4. Non-response errors: errors due to an unsuccessful attempt to obtain the desired information from an acceptable entity.
6.3.1. Coverage error	<p>Coverage error includes over-coverage, under-coverage and misclassification.</p> <ul style="list-style-type: none"> • over-coverage: concerns either wrongly classified units that are actually

	<p>outside the scope, or units that do not exist in practice;</p> <ul style="list-style-type: none"> • Under-coverage: refers to units that are not included in the sampling frame; • Misclassification: refers to the incorrect classification of units belonging to the target population. <p>Regarding the number of employees it is important to note that it is a total which includes full time, part time, apprentices but also owners and family workers, thus the size classes which are different in concept from those of LCS.</p>
6.3.1.1. Over-coverage - rate	The over-coverage rate in Labour Cost Survey is 1.5%.
6.3.1.2. Common units - proportion	Not applicable.
6.3.2. Measurement error	<p>Common sources of measurement error occur due to imperfections in the questionnaire, under-reporting, errors made by interviewers during data collection, and during data analysis.</p> <p>Data entry of the filled questionnaires was made in INSTAT using SQL with control data checks defined by Eurostat.</p>
6.3.3. Non response error	<p>Non-response errors are errors due to an unsuccessful attempt to retrieve the desired information from an acceptable entity.</p> <p>Two main types of non-response errors are considered:</p> <ul style="list-style-type: none"> • Non-response at the unit level: refers to the lack of information from the entire unit (households and/or persons) selected in the sample; • Non-response at the variable level: refers to the situation when a model unit has been counted successfully, but not all the required information has been obtained.
6.3.3.1. Unit non-response - rate	<p>84,1% of in-scope enterprises fulfilled the Labour Cost Survey questionnaire.</p> <p>14,4% of sampled enterprises did not participate in the Labour Cost Survey because were closed, sleeping, or refused to answer.</p>
6.3.3.2. Item non-response - rate	<p>Variable-level non-response: refers to the situation where a survey unit has been successfully enumerated, but not all the required information has been obtained.</p> <p>In the case of KPA, there are no non-responses at the variable level, since if the unit responds then the information is provided in full.</p>
6.3.4. Processing error	<p>Sometimes the values of costs were written in Albanian Leks, others in thousands of Albanian Leks (national currency).</p> <p>In some cases it was misunderstood the total hours of work (sometimes we probably got the “total hours worked by one employee during all year”, and</p>

	in other cases “total hours worked by all employees during one month”). Imputations were done for the cases of refusal.						
6.3.4.1. Imputation - rate	The imputation rate in Labour Cost Survey is 10.1%.						
6.3.5. Model assumption error	Not applicable.						
6.4. Seasonal adjustment	Not applicable.						
6.5. Data revision - policy	LCS Review Policies are made in accordance with the revision policy and the policy of settling errors set by INSTAT. For more information refer to: <ul style="list-style-type: none"> • Revision Policy • The errors treatment policy 						
6.6. Data revision - practice	LCS survey data is reviewed when: <ul style="list-style-type: none"> • A new classification is implemented (eg of economic activities); • There are methodological changes; • Revision of weights (new and/or improved data sources, error corrections) 						
6.6.1. Data revision - average size	INSTAT has not reviewed the LCS 2020 data.						
7. Timeliness and punctuality							
7.1. Timeliness	<p>The number of days from the last day of the reference period to the (national) publication day of the LCS results.</p> <p>The results of LCS are published on INSTAT website 631 days after the end of the reference period (T + 631 days) after the end of the reference period. The reference period for the result of LCS is 31 December 2020.</p> <table border="1"> <tr> <td>Reference period</td> <td>12/31/2020</td> </tr> <tr> <td>Date of publication</td> <td>9/23/2022</td> </tr> <tr> <td>Timeliness</td> <td>631</td> </tr> </table>	Reference period	12/31/2020	Date of publication	9/23/2022	Timeliness	631
Reference period	12/31/2020						
Date of publication	9/23/2022						
Timeliness	631						
7.1.1. Time lag - first result	LCS data do not have preliminary results.						
7.1.2. Time lag - final result	LCS 2020 data were published 1 year + 266 days after the end of the reference period. The reference period of LCS 2020 results is December 31, 2020.						
7.2. Punctuality	The time lag between the actual delivery of the data and the target date when it should have been delivered.						

	<p>The data of LCS are disseminated according to the publication calendar. The publication of LCS has been punctuality in time to 100% of publications carried out over the time.</p> <table border="1" data-bbox="422 280 949 448"> <tr> <td>Reference period</td> <td>12/31/2020</td> </tr> <tr> <td>Date of announcement</td> <td>9/23/2022</td> </tr> <tr> <td>Date of publication</td> <td>9/23/2022</td> </tr> <tr> <td>Time lag</td> <td>0</td> </tr> </table>	Reference period	12/31/2020	Date of announcement	9/23/2022	Date of publication	9/23/2022	Time lag	0
Reference period	12/31/2020								
Date of announcement	9/23/2022								
Date of publication	9/23/2022								
Time lag	0								
7.2.1. Punctuality - delivery and publication	<p>LCS publication results are published based on the publication calendar, which is published on the INSTAT website every year. The publication of the LCS has been punctual this year, being carried out on time and without delays.</p> <p>$P_3 = d_{act} - d_{sch} = 9/23/2022 - 9/23/2022$</p> <p>$P_3 = 0$</p>								
8. Coherence and comparability									
8.1. Comparability - geographical	Data are fully comparable. In addition, there is no divergence of national concepts from European concepts with regards to the definition.								
8.1.1. Asymmetry for mirror flow statistics - coefficient	Not filled by INSTAT, it is calculated by EUROSTAT after metadata is published.								
8.2. Comparability - over time	<p>LCS data has been collected consistently since 2012. As such, the data can be considered comparable or compatible over time.</p> <p>For LCS 2020, as well as LCS 2016, sampling was carried out at the beginning of the year following the reference year and was done in all sections of NVE Rev.2 except section O. Sampling carried out close to the reference period minimizes over-coverage.</p> <p>The collection method was the same as LCS 2016. Respondents had the option to use a printed questionnaire and an online questionnaire. Respondents were given an Instat web address. They send their data by implementing some checks. At the Institute of Statistics, 3.6% of questionnaires were collected by e-mail for LCS 2016 and 2.9% for LCS 2020.</p> <p>Compared to LCS 2016, in LCS 2020 the part of wages, which has the largest part in the Labor Cost Structure, increases due to the increase in wages.</p> <p>In LCS 2020, compared to LCS 2016, due to the pandemic period, through the decisions taken by the Albanian government to prevent the spread of Covid-19 and provide economic assistance to businesses, the expenses for professional training, labor taxes and other expenses, as well as increased subsidies received by enterprises.</p>								

	Compared to LCS 2016, in LCS 2020, for the activities of Construction and Professional, Scientific and Technical Activities, the increase in labor costs is greater than in other sectors due to higher expenses for wages, social security and expenses others paid by the employer.
8.2.1. Length of comparable time series	LCS data can be considered comparable or compatible over time. Comparable time series exist from 2012, 2016 and 2020. $CC2 = J_{last} - J_{first} + 1 = 3$ years.
8.3. Coherence - cross domain	See tables in Annex
8.4. Coherence - sub annual and annual statistics	Not applicable.
8.5. Coherence - National Accounts	Coherence with National Accounts was not produced because the variable "Compensation of employees" expressed per employee in NA is available only for public sector enterprises. Information obtained by balance sheets of private sector enterprises does not contain the in-kind component of wages.
8.6. Coherence - internal	The internal consistency of the LCS data is checked before it is finalized. The connections between the variables are checked and the coherence between the different series of data is confirmed. Thus, the data of the year 2020 are comparable and consistent with the years 2012 and 2016.
9. Accessibility and clarity	
9.1. News release	The press release contains information about the main labor cost indicators in Albania. The format of the press release has changed. It is determined by the publishing sector, which also determines the publication date. The press release of LCS is published online on the official website of INSTAT.
9.2. Publications	The results of LCS 2016 are available for the users on the INSTAT website. The electronic publication in .pdf can be downloaded in the following link: <ul style="list-style-type: none"> • Labour Costs
9.3. On-line database	All information is available in two languages: Albanian and English. Labor Cost Survey data is available at: Database
9.3.1. Data tables - consultations	Page Views (Hits) about Labour Cost Survey in 2021 are around 2.024 clicks.
9.4. Micro-data access	As a result of confidentiality preservation, LCS data are not available at micro level. Aggregated data are the only type of data provided to external users. Although micro data are not published, they can be accessed based on Article

	31, item 5 Law No. 17/2018, dated 05.04.2018 "On Official Statistics".
9.5. Other	Users can send other specific requests through a dedicated session for contacts in the link below: Contact
9.6. Documentation on methodology	A brief explanation of the definitions, key concepts and methodological explanations for users is published in the press release and publications. When necessary, additional information is provided to the internal users. On the INSTAT website there is a section related to the survey methodology, in the following link: Methodology .
9.7. Quality documentation	Labour Market Statistics sector documents the entire work process and procedures for internal purposes.
9.7.1. Metadata completeness - rate	Not filled by INSTAT, is calculated by EUROSTAT.
9.7.2. Metadata - consultations	Not filled by INSTAT, is calculated by EUROSTAT after metadata is published.
10. Cost and burden	Persons working for LCS are: <ul style="list-style-type: none"> • Total staff in Central Office: 2 employees + 4 Operators • Staff in Regional Offices: 70 Interviewers, 4 Controllers.
11. Confidentiality	
11.1. Confidentiality - policy	Data collected by statistical units are considered strictly confidential and are used only for statistical and research purposes based on national Statistical Law No.17/2018 "On Official Statistics", date 10.03.2018 and on Law No.9887, date 10.03.2008 "Personal Data Protection". Article 31 on Statistics Law reads as follows: Data collected for the production of official statistics shall be treated by INSTAT as confidential and shall be used only in aggregated tables that will not identify the source information unit. Direct identification means when a statistical unit is directly identified from its name or address or any officially allocated and commonly known identification number. When data processing is made in a manner that allows the identification of the data subject, the data should immediately be encrypted in order for the subjects to be no longer identifiable.
11.2. Confidentiality - data treatment	Albanian Institute of Statistics protects and does not disseminate data it has obtained or it has access to, which enable the direct or indirect identification of the statistical units. Albania Institute of Statistics takes all appropriate preventive measures so as to render impossible the identification of individual statistical units by technical or other means that might reasonably be used by a third party. Statistical data that could potentially enable the identification of the statistical unit are disseminated by Albania Institute of Statistics if and

only if:

a) these data have been treated, as it is specifically set out in the Regulation, 5 in such a way that their dissemination does not prejudice statistical confidentiality or

b) the statistical unit has given its consent, without any reservations, for the disclosure of data.

The confidential data that are transmitted to Albania Institute of Statistics are used exclusively for statistical purposes and the only persons who have the right to have access to these data are the personnel engaged in this task. Issues referring to the observance of statistical confidentiality are examined by the staff working in Albania Institute of Statistics. The responsibilities of this staff are to recommend on: which detailed level the statistical data can be disseminated, so as the identification, either directly or indirectly, of the surveyed statistical unit is not possible; the anonymization criteria for the microdata provided to users; the access granting to researchers on confidential data for scientific purposes.

12. Comments

Annex

Tab 1: Distribution of effective sample by NACE Rev2 sections and size-class, LCS 2020

NACE Rev2 sections	Economic activity	Size class					10 +	Marginal Distribution by NACE sections %
		10-49	50-249	250-499	500-999	1000 +		
B	Mining and quarrying	66	25	1	0	2	94	2,9
C	Manufacturing	366	382	42	7	5	802	24,6
D	Electricity, gas, steam, and air conditioning	15	8	1	3	1	28	0,9
E	Water supply; sewerage, waste management and remediation activities	27	59	7	2	1	96	2,9
F	Construction	80	189	18	5	0	292	9,0
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	217	202	17	3	0	439	13,5
H	Transportation and storage	52	32	2	1	1	88	2,7
I	Accommodation and food service activities	188	46	1	0	0	235	7,2
J	Information and communication	86	44	5	2	0	137	4,2
K	Financial and insurance activities	40	15	10	5	1	71	2,2

L	Real estate activities	28	7	1	0	0	36	1,1
M	Professional, scientific and technical activities	92	47	1	2	1	143	4,4
N	Administrative and support service activities	71	128	20	7	3	229	7,0
P	Education	30	87	36	19	8	180	5,5
Q	Human health and social work activities	74	83	13	8	2	180	5,5
R	Arts, entertainment and recreation	58	15	2	0	0	75	2,3
S	Other service activities	103	25	3	0	0	131	4,0
B-S	Total	1.593	1.394	180	64	25	3.256	100,0
Marginal Distribution by size-class (%)		48,9	42,8	5,5	2,0	0,8	100,0	

Tab 2: Coefficient of variation for annual labour cost by NACE Rev 2 sections, LCS 2020

Section	Economic activity	Annual total labour cost (in AL LEK)	Standard deviation	Coefficient of variation (%)
		\hat{t}	$\sqrt{V(\hat{t})}$	$CV(\hat{t})$
B-S	Total	311.234.709.866	2.389.090.658	0,77
B	Mining and quarrying	9.836.927.152	90.414.912	0,92
C	Manufacturing	48.004.935.160	449.193.320	0,94
D	Electricity, gas, steam, and air conditioning	10.152.495.412	26.150.050	0,26
E	Water supply; sewerage, waste management and remediation activities	6.684.280.620	56.377.064	0,84
F	Construction	33.831.717.829	240.694.181	0,71
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	40.668.553.224	301.048.344	0,74
H	Transportation and storage	7.919.691.488	65.223.091	0,82
I	Accommodation and food service activities	6.851.869.290	92.607.380	1,35
J	Information and communication	14.002.871.700	154.014.200	1,10
K	Financial and insurance activities	18.326.525.289	107.831.922	0,59
L	Real estate activities	1.154.480.768	21.782.656	1,89
M	Professional, scientific and technical activities	10.560.033.510	133.351.959	1,26
N	Administrative and support service activities	25.303.919.550	152.821.851	0,60
P	Education	41.447.949.045	152.823.393	0,37
Q	Human health and social work activities	27.810.708.875	148.758.025	0,53
R	Arts, entertainment and recreation	2.946.837.300	57.338.780	1,95
S	Other service activities	5.647.642.749	92.256.146	1,63

Tab 3: Coefficient of variation for average hourly labour cost by economic activity, LCS 2020

Section	Economic activity	Hourly labour costs (in AL LEK)	Standard deviation	Coefficient of variation (%)
---------	-------------------	------------------------------------	--------------------	------------------------------

		\hat{t}	$\sqrt{V(\hat{t})}$	$CV(\hat{t})$
B-S	Total	391	1,2	0,32
B	Mining and quarrying	503	4,1	0,81
C	Manufacturing	272	2,1	0,74
D	Electricity, gas, steam, and air conditioning	490	10,2	2,07
E	Water supply; sewerage, waste management and remediation activities	281	1,1	0,39
F	Construction	417	6,6	1,59
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	343	3,1	0,90
H	Transportation and storage	417	6,9	1,67
I	Accommodation and food service activities	245	4,8	1,96
J	Information and communication	566	4,6	0,82
K	Financial and insurance activities	756	1,1	0,14
L	Real estate activities	356	5,6	1,57
M	Professional, scientific and technical activities	566	4,0	0,71
N	Administrative and support service activities	359	4,6	1,28
P	Education	491	2,0	0,42
Q	Human health and social work activities	408	2,8	0,68
R	Arts, entertainment and recreation	442	3,6	0,81
S	Other service activities	409	4,0	0,98

Tab 4: Coefficient of variation for annual labour cost by size-class, LCS 2020

Size-class	Annual total labour cost (in Albanian LEK)	Standard deviation	Coefficient of variation (%)
	\hat{t}	$\sqrt{V(\hat{t})}$	$CV(\hat{t})$
B-S	311.234.709.866	2.389.090.658	0,77
10-49	94.921.871.122	1.622.916.027	1,71
50-249	97.351.570.233	1.520.503.119	1,56
250-499	50.314.318.776	365.259.352	0,73
500-999	35.352.100.890	141.203.632	0,40
1000+	33.271.585.500	0	0,00

Tab 5. Coefficient of variation for average hourly labour cost by size-class, LCS 2020

Size-class	Annual total labour cost (in Albanian LEK)	Standard deviation	Coefficient of variation (%)
	\hat{t}	$\sqrt{V(\hat{t})}$	$CV(\hat{t})$

B-S	391	1,2	0,32
10-49	360	3,1	0,86
50-249	365	2,5	0,68
250-499	418	1,1	0,27
500-999	454	1,3	0,30
1000+	490	-	0,00

Tab 6: Percentage of correction

Variable	Variable description	Corrected in %, LCS2016	Corrected in %, LCS2020
A1	Total number of employees	13,1	13,9
A11	Full-time employees	13,1	13,9
A12	Part-time employees	0	0
B11	Hours actually worked by full-time employees	13,1	13,9
B12	Hours actually worked by part-time employees	0	0
C11	Paid hours for full-time employees	9,2	8,9
C12	Paid hours for part-time employees	0	0
D11111	Direct remuneration, bonuses and allowances paid in each pay period	13,1	13,9
D11112	Direct remuneration, bonuses and allowances not paid in each pay period	2,2	1,9
D1114	Wages and salaries in kind	1,1	1,5
D1211	Statutory social-security contributions	13,1	13,9
D1212	Collectively agreed contractual and voluntary social-security contributions	6,4	6,9
D1223	Payments to employees leaving the enterprise	0	0
D2	Vocational training costs	7,3	6,5
D3	Other expenditure paid by the employer	11,8	11,5
D4	Taxes	0,4	0,2
D5	Subsidies received by the employer	0,6	0,9

Tab 7. Annual average wage per employee

Seksioni NVE Rev. 2 / NACE Rev. 2 Section	SBS 2020	LCS 2020
B-S	596	828
B	1.048	1.076
C	513	612

D	972	1.046
E	543	600
F	518	915
G	564	751
H	707	893
I	391	538
J	928	1.242
K	-	1.634
L	652	778
M	956	1.201
N	572	768
P	645	863
Q	650	880
R	-	940
S	677	870

Tab 8. Actual hours worked in the main job per employee

Section	Economic activity	LFS 2020	LCS 2020
B	Mining and quarrying	2.384	2.140
C	Manufacturing	2.227	2.180
D	Electricity, gas, steam and air conditioning supply	2.173	2.135
E	Water supply; sewerage, waste management and remediation activities	2.178	2.138
F	Construction	2.165	2.193
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	2.315	2.186
H	Transportation and storage	2.114	2.166
I	Accommodation and food service activities	2.135	2.197
J	Information and communication	1.824	2.193
K	Financial and insurance activities	1.983	2.160
L	Real estate activities	2.534	2.188
M	Professional, scientific and technical activities	2.010	2.121
N	Administrative and support service activities	2.169	2.140
P	Education	1.574	1.759
Q	Human health and social work activities	2.099	2.159
R	Arts, entertainment and recreation	1.726	2.126
S	Other service activities	1.722	2.128