

## Indicators for aggregate payroll costs, based on labour market contributions for employees.

### 0 Administrative Information about the Statistical Product

#### 0.1 Name

Indicators for aggregate payroll costs, based on labour market contributions for employees.

#### 0.2 Subject Area

Labour market

#### 0.3 Responsible Authority, Office, Person, etc.

Labour market.  
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#### 0.4 Purpose and History

The purpose of the statistics is to provide quick information concerning the trends in aggregate payroll wages and salary costs grouped by industry and sector groups.

The statistics are compiled on the basis of the wage and salary earners monthly labour market contributions withheld by the employers and paid to the Central Customs and Tax Administration.

The statistics on aggregate payroll costs, which were published for the first time in December 1995, were subjected to improvements in 2004; and comparable data series from the 1st quarter of 1999 for industry as well as sector groups are available.

#### 0.5 Users and Application

Users: Organisations and public institutions. Data from the statistics are also included as input in connection with compiling other statistics by Statistics Denmark.

#### 0.6 Sources

The employers' monthly specifications of labour market contributions withheld to the Tax authorities concerning their employees.

#### 0.7 Legal Authority to Collect Data

The Act on Statistics Denmark, section 6, as amended (by Act no. 15 of January, 12, 1972, by Act no. 386 of June, 13, 1990 and by Act no. 1025 of December, 19, 1992).

#### 0.8 Response burden

There is no response burden, as all data are collected via administrative and statistical registers (see item 0.6).

#### 0.9 EU Regulation

There is no EU Regulation.

[▲ Go to top of page](#)

### 1 Contents

#### 1.1 Description of Contents

The indicators for aggregate payroll costs monitor the quarterly changes in the labour market contributions of wage and salary earners, which are withheld by the employers. The statistics are compiled on the basis of employers' payments of wage and salary earners' labour market contributions withheld (AM contributions).

#### Latest update

May 15 2009

#### Table of contents

[0 Administrative Information about the Statistical Product](#)  
[1 Contents](#)  
[2 Time](#)  
[3 Accuracy](#)  
[4 Comparability](#)  
[5 Accessibility](#)

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The labour market contributions make up a fixed percentage of the employees' basis for contributions, the aggregate payroll wage and salary costs are thereby calculated by enumerating this percentage to 100 percent. The employers report the labour market contributions for each employer's registration code number (SE-number), and the aggregate payroll costs are grouped by industry and sector. Information on industry and sector is obtained by means of the SE number from the Central Business Register.

In order to show the quarterly changes in the aggregate payroll costs the statistics is seasonally adjusted, using the X-12 ARIMA model.

## 1.2 Statistical Concepts

Population:

The statistics on aggregate payroll costs are based upon an enumeration of the employers' specifications to the Danish tax authorities of the labour market contributions withheld. The basis for contributions comprises all taxable income of employees, who are fully taxable and socially secured in Denmark, irrespective of whether, the work is performed for Danish or foreign employers in Denmark or abroad. However, there are exemptions to this rule. The most important exemptions concerning the basis of contributions are transfer income, such as daily cash benefits, social pension and social assistance. The statistics on aggregate payroll costs are exclusively compiled on the basis of the payments withheld by the employers.

The more precise rules governing the basis from which the labour market contributions should be calculated and who must pay labour market contributions are described in an article in *Arbejdsmarkedet 2004:36* (Labour market) appearing in the series *Statistiske Efterretninger* (Statistical News).

Variables:

Every month the employers report one single amount for all wage and salary earners employed in the business enterprise to the Central Customs and Tax Administration. The primary data of the statistics do not enable a distribution of the development in the aggregate payroll costs according to sex, age and geographic location.

Statistical measurements: the figures on aggregate payroll costs are enumerated.

Groupings: Industries in accordance with the Danish Industrial Classification of All Economic Activities, DB93, from 2003 industries in accordance with the Danish Industrial Classification of All Economic Activities, DB03.

[▲ Go to top of page](#)

## 2 Time

### 2.1 Reference Period

The statistics are compiled quarterly and the aggregate payroll costs are calculated from the total labour market contributions paid in the reference period in question.

The distribution of industries to each individual registration code number (SE-number) is undertaken on the basis of the latest updated version of the Central Business Register, compared to the point in time when the primary data are submitted by the Central Customs and Tax Administration to Statistics Denmark.

### 2.2 Date of Publication

The statistics are published every three months. The provisional quarterly statistics are published approximately 2 months after the end of the quarter, while the revised quarterly statistics are published approximately 8 months after the end of the quarter.

**2.3 Punctuality**

The scheduled publication times are generally observed very precisely. However, changes in the administrative procedures concerning the payments may result in delays.

**2.4 Frequency**

The statistics are published quarterly. The quarterly statistics are published both in a provisional and in a revised version.

[▲ Go to top of page](#)

**3 Accuracy****3.1 Overall accuracy**

Since the statistics are based on calculated figures, it is difficult to indicate the statistical errors exactly.

**3.2 Sources of inaccuracy**

The statistics only comprise wage and salary earners. The largest element of uncertainty in the statistics on aggregate payroll wage and salary costs is when changes in the scheme for labour market contributions occur.

As the payment of labour market contributions is made by means of the business enterprises registration code number (SE-number), the grouping by industry of aggregate payroll costs is not as exact as other labour market statistics. This is due to the circumstance that one SE-number may be the main registration code number for several workplaces (kind of economic activity) engaged in different activities. The enterprise is then grouped by industry according to the main activity of the registration code number (SE-number) in question.

The contributions withheld are linked to the time of payment of wages and salaries. The size of the contributions depends on the wages and salaries paid out during the previous month. This implies that contributions withheld relate to wages and salaries paid out during the monthly period as regards the calendar, and not wages and salaries paid out for the monthly period.

For employees paid by the hour, total earnings - and thereby the labour market contributions depend on the number of hours worked during each month. Due to the fact that there are fewer working days in some months than in others, the labour market contributions will consequently vary from month to month. There is on a quarterly basis a similar problem, but to a smaller extent.

**3.3 Measures on accuracy**

Reliable figures on statistical errors are not available, as the concept of earnings is an administrative concept.

[▲ Go to top of page](#)

**4 Comparability****4.1 Comparability over Time**

Figures are comparable from the first quarter of 1999.

**4.2 Comparability with other Statistics**

Strictly comparable statistics are not available.

**4.3 Coherence between provisional and final statistics**

The total corrections from the provisional figures to the final figures are usually less than DKK 60 million or under 0.4 percent.

[▲ Go to top of page](#)

## 5 Accessibility

### 5.1 Forms of dissemination

The statistics are published in *Nyt fra Danmarks Statistik* (News from Statistics Denmark), in *Arbejdsmarked* (Labour Market) appearing in the series *Statistical News* and in *Konjunkturstatistik* (Main Indicators). Information is also available from Statbank Denmark at [www.statbank.dk](http://www.statbank.dk).

### 5.2 Basic material: Storage and usability

For every registration code number (SE-number) the primary data provides information on the payment of labour market contributions for the month of reference. Information about industry and sector is obtained from Statistics Denmark's Central Business Register and is linked to each individual SE-number.

### 5.3 Documentation

Further documentation is not yet available. For information about the scheme for labour market contributions, reference is made to the Central Customs and Tax Administration.

### 5.4 Other Information

For further information, please see the publications entitled *Arbejdsmarked* (Labour Market) appearing in the series *Statistical News*, especially issue no. 2004-36.

[▲ Go to top of page](#)