

MONTHLY STATISTICS ON BUILDING ACTIVITY

The questionnaire always refers to a single month's situation. It must be returned to enquete.activite@statec.etat.lu, duly completed, to STATEC before the 20th of the month following the reference month. (Statistical obligation arising from article 13 of the law of July 10, 2011 on the organization of STATEC).

INSTRUCTIONS AND DEFINITION OF VARIABLES

Once the initial data has been collected, the questionnaire will be pre-filled with information about your company and sent to you by e-mail. Only the fields you need to complete will be editable.

Month [cell U23]

Use the drop-down list to indicate the reference month to which the data refers.

Year [cell Y23]

Use the drop-down list to indicate the reference year to which the data refer.

PERSONNEL SECTION

1. Workforce

Total employees [cell I40]

This includes all employees, such as manual workers, foremen, supervisory staff, engineers, managers and executives, etc.

Includes :

- ✓ Employed persons working in the unit at the end of the reference month (excluding owners working in the unit and unpaid family helpers).
- ✓ Persons working outside the unit, but who are part of it and paid by it (e.g. sales representatives, delivery personnel, maintenance crews).
- ✓ People on short-term leave (sick leave, paid leave, special leave, etc.) and workers on strike.
- ✓ Part-time workers on the company's payroll.
- ✓ Seasonal workers, apprentices and home workers on the unit's payroll.

Excludes :

- ✗ Workers made available by temporary employment agencies.
- ✗ Persons carrying out work in the company on behalf of other companies.



How to calculate:

Your company has **100** full-time employees, **10** employees working 75 % and **15** part-time employees.

$$\text{Total employees} = 100 + 10 + 15 = 125 \text{ employees}$$

2. Total remuneration

All sums in cash and the value of benefits in kind - *before deduction of direct taxes and employee contributions*

to Social Security and pension funds - paid by the company to all employees as remuneration for their work during the reference period.

A distinction is made between **gross monthly payments** and **non-periodic payments** (13th month, bonuses, severance pay, etc.).

In addition to the value of benefits in kind provided free of charge or at a reduced price (in which case only the difference with the purchase price is taken into consideration) to employees, or compensatory allowances paid for benefits in kind not provided, remuneration therefore includes:

Monthly payments

[cell A62]

Non-periodic payments

[cell M62]

✓ cost-of-living allowances	✓ 13th month
✓ expatriation allowances	✓ holiday bonuses
✓ paid public holidays and other paid non-working days	✓ severance pay
✓ performance, production or productivity bonuses	✓ unused holiday pay
✓ special bonuses for particularly difficult working conditions	✓ bonuses
✓ innovation bonuses and patent rights paid to employees	✓ all non-periodic cash payments
✓ the value of shares and stock-options distributed free of charge as bonuses to employees	
✓ payments made by employers to employees under savings or other	
✓ guaranteed weekly salaries	
✓ housing and transport allowances paid in cash to employees	
✓ meal allowances	
✓ commissions, tips, attendance fees and directors' fees	
✓ payments made by employers to their employees under saving schemes	
✓ taxes and contributions payable by employees and deducted by the employer	
✓ family allowances paid by employers under a collective labour agreement	
✓ the difference between normal remuneration and social security benefits paid by the employer in the event of sickness, maternity, industrial accident, invalidity, etc.	

Excludes

- ✗ Amounts paid to temporary employment agencies
- ✗ Reimbursement for travel, hotel moving expenses, distance costs, and representation costs for employees in the performance of their duties
- ✗ Allowances paid for the purchase of tools, equipment and special clothing necessary for their work, or the portion of remuneration that employees are contractually obliged to spend on such purchases
- ✗ Expenses related to professional training
- ✗ Recruitment costs
- ✗ Retirement pensions and other similar social benefits, taxes paid on wages and salaries
- ✗ Special reserves set aside for the eventual payment of compensation for unused leave day compensation or severance pay

Employer's share of social security contributions for employees [cell Z62]

The **employer's share** of social security contributions is the share of social security contributions that employers must pay for their employees.

It should be distinguished from the employee's share, which is deducted from the employee's gross salary. The employer's share varies according to the type of contribution and the employer's sector of activity.

It is made up of statutory contributions as well as conventional, contractual or voluntary charges.

Statutory contributions:

- ✓ sickness, maternity, invalidity, old age and unemployment insurance
- ✓ guaranteed remuneration in the event of illness
- ✓ insurance against accidents at work and occupational diseases
- ✓ family allowances
- ✓ other statutory contributions

Conventional, contractual or voluntary charges:

- ✓ civil liability insurance,
- ✓ supplementary pension, early retirement and provident schemes,
- ✓ guaranteed contractual or voluntary remuneration in the event of illness or accident (additional remuneration)
- ✓ contractual or voluntary payments to remuneration guarantee funds and additional short-time working allowances paid directly to employees,
- ✓ conventional, contractual or voluntary family allowances and other family supplements,
- ✓ other charges.

3. Volume of work:

a. Fixed hours normally paid per month and per employee [cell AA68]

They provide information on the average number of hours paid in a typical month (e.g. an average of 173 hours per month per fulltime employee).

Normal monthly pay is based on this volume. These are therefore the hours paid to a typical employee who is not sick, does not have leave and does not work overtime.

Where there are different working patterns (e.g. 100% tasks, 50% tasks, etc.), the company is asked to indicate an approximate average.



How to calculate:

$$\begin{aligned}
 &100 \text{ full-time employees} \quad 10 \text{ employees working } 75 \% \quad 15 \text{ part-time employees} = 125 \text{ employees} \\
 &(100 \text{ employees} * 173 \text{ hours} * 100\%) + (10 \text{ employees} * 173 \text{ hours} * 75\%) + (15 \text{ employees} * 173 \text{ hours} * 50\%) \\
 &\quad = 19\,895 \text{ hours} \\
 &19\,895 \text{ hours} / 125 \text{ employees} = 159.16 \text{ hours on average} \rightarrow 159 \text{ hours (rounded to the nearest unit)}
 \end{aligned}$$

a. Number of flat-rate hours paid during the reference month [cell AA71]

This is the result of multiplying the flat-rate hours normally paid per month and per employee [cellule AA68] * total employee [cellule I40]

b. Total number of overtime hours paid during the reference month [cell AA74]

Overtime is time worked in excess of normal working hours.

c. Total number of hours of miscellaneous leave during the reference month [cell AA77]

Time off corresponds to sick leave, recreation, public holidays, maternity leave, etc.

d. Total number of hours of unemployment during the reference month [cell AA79]

Nonworking hours are those declared to the CCSS and ADEM.

e. Total number of hours actually worked [cell AA81]

This cell [AA81] is filled in automatically using the previous boxes. This is the total number of hours actually worked during the month by all employees: normal hours and overtime, work on Sundays and public holidays, night work, etc., short rest periods, time spent in the workplace in dead time (e.g. for machine stoppages, accidents, etc.) and time spent on tasks such as preparation.