

MONTHLY STATISTICS ON ACTIVITY IN INDUSTRY

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). The first sheet concerns **PERSONNEL** and **TURNOVER**, the second sheet **PRODUCTION**.

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 AA64]

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 AA67]

This is the result of multiplying the flat-rate hours normally paid per month and per employee [cellule AA64] * total employee [cellule I40]

b. Total number of overtime hours paid during the reference month [cell AA70]

Overtime is time worked in excess of normal working hours.

c. Total number of hours of miscellaneous leave during the reference month [cell AA73]

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

d. Total number of hours of unemployment during the reference month [cell AA75]

Nonworking hours are those declared to the CCSS and ADEM.

e. Total number of hours actually worked [cell AA78]

This cell [AA78] 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.

TURNOVER SECTION

Turnover:

Amounts invoiced by the reporting unit during the reference month corresponding to sales of goods and services.

Turnover must be broken down according to destination, which is determined by the residence of the third party who purchased the goods and services.

A distinction is made between turnover :

Realised on the Luxembourg market [cell AA89]

Turnover realised in Luxembourg.

Realised on the markets of the euro zone [cell AA91]

Turnover generated in a **euro zone country excluding Luxembourg**. The following EU countries are therefore excluded: Bulgaria, Denmark, Hungary, Poland, Romania, Sweden and the Czech Republic.

Realised on the markets outside of the euro zone [cell AA93]

Turnover in all other countries excluding Luxembourg and the euro zone.

The total turnover is calculated automatically from the previous cells.



How to calculate:

Example :

Invoice for €1,000 for customer A, a company based in Luxembourg

Invoice for €2,000 for customer B, a company based in Portugal

Invoice for €1,500 for customer C, a company based in Luxembourg

Invoice for €4,500 for customer D, a company based in Bulgaria

Invoice for €300 for customer E, a company based in Italy

Invoice for €1,800 for customer F, a company based in Great Britain

Turnover:

Realised on the Luxembourg market = 1 000 € (client A) + 1 500€ (client C) = 2 500€

Realised on the euro zone markets = 2 000 € (client B) + 300€ (client E) = 2 300€

Realised on the market outside the euro zone = 4 500 € (client D) + 1 800€ (client F) = 6 300€

Total turnover = 11 100€

Excluded :

- ✗ sales of fixed assets
- ✗ operating subsidies received from public authorities or European Community institutions
- ✗ VAT

Includes :

- ✓ all taxes and duties levied on products or services from the factory, **with the exception of VAT** invoiced by the producer to the customer;
- ✓ all other charges (e.g. costs relating to transport carried out by the company itself using its own means of transport, non-returnable packaging) charged to customers, even if these charges are shown separately on the invoice.
- ✓ Discounts, rebates and discounts granted to customers, as well as the value of returned packaging, **are deductible**, but not discounts. .
- ✓

In general terms, the components of turnover are as follows:

- ✓ sales of manufactured products,
- ✓ sales of manufactured products by subcontractors,
- ✓ sales of goods purchased for resale in the same condition as received,
- ✓ services invoiced,
- ✓ sales of by-products,
- ✓ invoiced packaging and transport costs,
- ✓ invoiced hours worked to third parties for labour-only subcontracting
- ✓ invoiced mounting, installations and repair,
- ✓ invoiced instalments (stage payments)
- ✓ invoiced development of software and software licences,
- ✓ sales of supplied electric power, gas, heat, steam and water,
- ✓ sales of waste and scrap metal,

With regard to the treatment of income classified as "other operating income, financial income and exceptional income" in company accounts, the following components are excluded as a first approximation:

- ✗ commissions,
- ✗ rents,

- ✗ rents received for the units and production machines of the company operated by third parties
- ✗ rents for housing owned by the company,
- ✗ royalties received in respect of operating licences and other fees,
- ✗ income from staff facilities (e.g. canteens),
- ✗ the supply of goods and services within the reporting unit,
- ✗ sales of land and own fixed assets,
- ✗ sales of leases on own property,
- ✗ sales of shares
- ✗ shareholdings,
- ✗ interest and dividends received,
- ✗ subsidies,
- ✗ other extraordinary income.

PRODUCTION SECTION

Production for the reference month (for products manufactured in-house) should be provided in as detailed a breakdown as possible.

ProdCom

This field is reserved for STATEC and will be defined using the information provided in the product description.

Product description

The company should give as detailed a description as possible of the product concerned. Wherever possible, it should indicate its CN reference (Combined Nomenclature used for foreign trade INTRASTAT),

Example CN code: **1806 10 15** corresponds to cocoa powder with added sugar or other sweeteners containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose.

To help you, you can consult: <https://www.wcotradetools.org/fr/harmonized-system>

or <https://gd.lu/5CkTg3>

Quantity

The quantities of each product manufactured must be indicated.

Unit

The company will indicate the unit of measurement for each product, e.g. kilo, liter, meter, pieces, etc.

Value in €

The gross value of each product manufactured during the month, **whether sold or not**, should be shown at selling price when the goods leave its factory, excluding VAT.