# EHECS

Notice is served under Section 26 of the Statistics Act, 1993.

You are obliged by law to fully complete and return this form to the Central Statistics Office.

Purpose of Survey: The Earnings, Hours & Employment Costs Survey enables the Central Statistics Office to compile regular and timely labour cost indices for the purpose of monitoring change in labour costs in Ireland and across the European Union.

Statutory Basis: The data sought by the Central Statistics Office in this questionnaire is compulsory under the Statistics (Labour Costs Surveys) Order, 2023, (S.I. No 113 of 2023), Council Regulation (EC) No. 450/2003 and Council Regulation (EC) No. 530/1999. The information you supply will be treated as strictly confidential under the provisions of the Statistics Act, 1993.

To assist in your completion of the survey, a guidebook accompanies the survey with detailed descriptions and examples of the type of detail the CSO are looking for. A link to the guidebook is provided here: Link to Guidebook

The latest results from the survey are available on the CSO website: www.cso.ie/en/statistics/earnings/earningsandlabourcosts

Thank you in advance for your participation in this survey.

# **Reference Period & Business Information**

Q1. Reference Period	
Q1.1 Reference Quarter	
Q1.2 Reference Year: Year	

### Q2.2 Does the company address differ from the last form submitted?

If yes please enter changes

\_\_\_No

Yes

Q2.3 Is this an original return or an amended return?	
Original return Amended return	

# Earnings, Hours & Employment Costs

Persons Engaged in the Business during {{Survey Period}} Select all that apply
Managers, professionals and associate professionals Legislation and senior officials, corporate managers, managers of small enterprises, professional & associate professionals.
Clerical, sales and service workers. Clerks, office workers, service & sales workers.
Production, transport workers, craft & tradepersons, other manual workers. Plant & machine operators & assemblers, other manual workers, skilled craft & trade workers.

# Managers

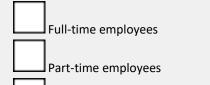
Full-time employees: All persons (excluding apprentices/trainees) who have a direct employment contract with the enterprise, regardless of whether the contract is formal or informal, who receive a wage or salary and whose

regular working hours are the same as the collectively agreed or customary hours worked in the enterprise, irrespective of the duration of the employment contract.

Part-time employees: All persons (excluding apprentices/trainees) who have a direct employment contract with the enterprise, regardless of whether the contract is formal or informal, who receive a wage or salary and whose regular working hours are less than the collectively agreed or customary hours worked in the enterprise, whether daily, weekly or monthly and irrespective of the duration of the contract. The definition of part-time working may vary from enterprise to enterprise but as a general guideline, if an employee works 80% or less of the regular or normal hours worked in your enterprise or industry, then these employees should be categorised as part-time employees.

Apprentices/trainees: All persons employed, both full-time or part-time, whose wages/salaries are governed by the fact that they work either under an apprenticeship contract or as part of a training programme.





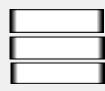
Apprentices/trainees

### **Q3.1.1 Number of Full Time Managers, Professional & Associate Professionals** If figure is nil, please enter zero.

Number employed at the start of {{Survey Period}}

Number employed at the end of {{Survey Period}}

Hired in this category during {{Survey Period}}



### Q3.1.2 Number Part-time Managers, Professionals & Associate Professionals....

If figure is nil, please enter zero.

Number employed at the start of {{Survey Period}}

Number employed at the end of {{Survey Period}}

Hired in this category during {{Survey Period}}



### Q3.1.3 Managers, Professionals & Associate Professionals: Apprentices/Trainees

Average number of apprentices/trainees engaged in the business during quarter If figure is nil, please enter zero.

### Q3.1.4 Managers, Professionals & Associate Professionals: Other Persons Engaged

Other persons engaged consists of those who are not paid a definite wage or salary (e.g. proprietors, unpaid family members, unpaid voluntary workers, etc.).

Average number of other persons engaged in the business who are not paid a regular wage/salary during {{Survey Period}}

If figure is nil, please enter zero.

Job Vacancy Definition

Defined as a post (newly created, unoccupied or about to become vacant) which the employer intends to fill either immediately or in the near future. For the purpose of this survey, job vacancies that are only open to candidates from within the enterprise should be excluded.

### Q3.1.5 Managers, Professionals & Associate Professionals: Job Vacancies

Number of job vacancies as at last working day of {{Survey Period}} Exclude: Job vacancies that are only open to candidates from within the enterprise. If figure is nil, please enter zero.

If figure is nil, please enter zero.

### Q3.1.6 Managers, Professionals & Associate Professionals: National Minimum Wage

### Exclude:

Close relatives of the employer, such as a spouse, father, mother, son, daughter, brother or sister Apprentices, other than apprentice hairdressers Trainees

### Number of full-time & part-time employees in receipt of minimum wage or less at end of Quarter {{Survey Period}}

If figure is nil, please enter zero.

Regular Wages and Salaries (including Sick & Maternity Pay)

Payments made regularly at each pay period during the year.

They consist of:

Basic wages and salaries - including holiday pay, sick pay and maternity pay

Wages calculated on the basis of time worked, output or piecework

Payments for shift work, Sunday or public holiday work, etc.

Bonuses and allowances paid at each pay period, such as those for extra responsibilities qualifications, length of service, etc.

Exclude: any pay in advance or arrears.

Please note in relation to sick and maternity pay, particular care must be taken if the employer receives refunds from the Department of Employment Affairs and Social Protection. If the amount entered under regular wages and salaries includes sums which are subsequently refunded by the Department of Employment Affairs and Social Protection, then these refunds must be included in Q6. Total Subsidies and Refunds Received.

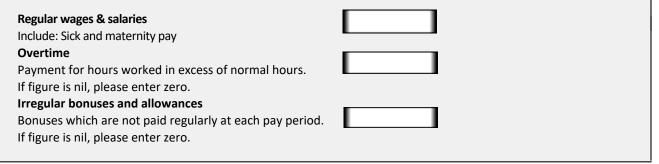
Irregular bonuses and allowances

Bonuses which are not paid regularly at each pay period. For example: End of quarter productivity bonuses; Golden handshake i.e. exceptional payments to employees leaving the enterprise; Backdated pay awards i.e. payments which represent increases in wages and salaries that are applied retrospectively.

### Q3.2.1 Managers, Professionals & Associate Professionals: Full-Time Employees Wages & Salaries in {{Survey Period}}

**Include:** The gross amount rounded to the nearest euro (i.e. before deduction of income tax, employee contributions to social security, employee contributions to pension schemes etc.) of all wages, salaries, allowances, commissions, bonuses, holiday pay etc. paid by the enterprise to all of it's employees.

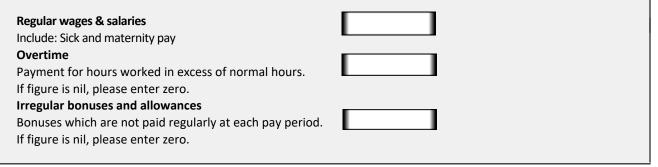
**Exclude:** Non-wage payments such as non-taxable travelling and subsistence payments and any payments made to persons not on the payroll e.g. proprietors and agency workers.



### Q3.2.2 Managers, Professionals & Associate Professionals: Part-Time Employees Wages & Salaries in {{Survey Period}}

**Include:** The gross amount rounded to the nearest euro (i.e. before deduction of income tax, employee contributions to social security, employee contributions to pension schemes etc.) of all wages, salaries, allowances, commissions, bonuses, holiday pay etc. paid by the enterprise to all of it's employees.

**Exclude:** Non-wage payments such as non-taxable travelling and subsistence payments and any payments made to persons not on the payroll e.g. proprietors and agency workers.



### Q3.2.3 Managers, Professionals & Associate Professionals: Apprentices/Trainees Wages & Salaries in {{Survey Period}}

Please provide gross figures before any deductions, rounded to the nearest euro.

### **Total wages & salaries**

A combined total of regular wages & salaries, overtime and irregular bonuses and allowances is required. **Include:** Sick and maternity pay.

# Q3.3.1 Managers, Professionals & Associate Professionals: Full-Time Employees Total Hours Paid in {{Survey Period}}

Paid Contracted Hours: These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

Paid Overtime Hours: Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Paid contracted hours	
Include: Paid leave (e.g. paid sick leave/annual leave).	
Exclude: Meal breaks and any unpaid absences such as unpaid sick leave.	
<b>Paid overtime hours</b> <b>Exclude:</b> Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.	

# Q3.3.2 Managers, Professionals & Associate Professionals: Part-Time Employees Total Hours Paid in {{Survey Period}}

Paid Contracted Hours: These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

Paid Overtime Hours: Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Paid contracted hours Include: Paid leave (e.g. paid sick leave/annual leave). Exclude: Meal breaks and any unpaid absences such as unpaid sick leave.

Paid overtime hours Exclude: Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.

# Q3.3.3 Managers, Professionals & Associate Professionals: Apprentices/Trainees Total Hours Paidin {{Survey Period}}

Paid Contracted Hours: These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

Paid Overtime Hours: Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Paid contracted hours Include: Paid leave e.g. paid sick leave annual leave. Exclude: Meal breaks and any unpaid absences such as unpaid sick leave.	
Paid overtime hours Exclude: Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.	

# Q3.4.1 Managers, Professionals & Associate Professionals: Employers Pension Contributions in {{Survey Period}}

Include:

Cost to employer only and not included in Wages & Salaries Apprentices/Trainees

Exclude:

Employee contribution

Employer's pension contributions to all employees in this category

### Q3.5.1 Managers, Professionals & Associate Professionals: Full-time & Part-time Employees Total Other Employer's Contributions in {{Survey Period}}

**Exclude:** Apprentices/Trainees

**Employer's Pay Related Social Insurance (PRSI) paid** Employer's contribution to PRSI on behalf of their employees.

**Income continuance insurance for this category** Employer's contribution only for all employees. If figure is nil, please enter zero.

### Redundancy payments

Include: both statutory and non statutory payments. If figure is nil, please enter zero.

### Other employee-related payments

(e.g. study grants, etc.) If figure is nil, please enter zero.

# Q3.5.2 Managers, Professionals & Associate Professionals: Apprentices/Trainees Total Other Employer's Contributions in {{Survey Period}}

Total social security contributions

If figure is nil, please enter zero.

Total Cost to the Employer of Benefits provided to Employees

This refers to the total net cost of all goods and services made available to employees (excluding

apprentices/trainees) by the employer.

As a general rule the amount to be entered is the cost to the employer of providing the benefit, less any amount contributed by the employee. If the benefit is taxable (i.e. a benefit in kind), then the amount of 'notional pay' calculated for the purpose of making returns to the Revenue Commissioners may be entered as the cost to the employer.

These costs mainly consist of:

Private use of company cars (not the value or cost of the car)

Stock options and Share purchase schemes: The cost of Stock options should be calculated as the difference

between the market price of the shares on the vesting date and the price charged to employees

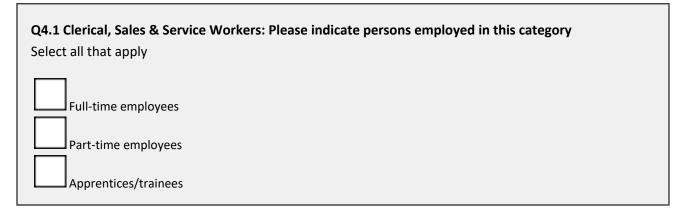
Voluntary sickness insurance (VHI, Laya Healthcare, etc.)

Staff housing

Other free or subsidised benefits (e.g. parking, meals, mobile phone, canteen, creche, free or discounted company products, preferential loans, sports & recreational facilities, professional subscriptions, etc.)

Q3.6.1 Managers, Professionals & Associate Professionals: Full-time & Part-time Employees Total Other Benefits in {{Survey Period}} Exclude: Apprentices/Trainees	
Private use of company cars	
Stock options & share purchase schemes	
<b>Voluntary sick insurance</b> (VHI, Laya, Healthcare, etc)	
Staff housing	
Other free or subsidised benefits (e.g. parking, meals, mobile phone, canteen, creche, free or discounted company products, preferential loans, sports & recreational facilities, professional subscriptions, etc.)	

# Clerical



Q4.1.1 Number of Full Time Clerical, Sales & Service V If figure is nil, please enter zero.	Vorkers
Number employed at the start of {{Survey Period}} Number employed at the end of {{Survey Period}}	
Hired in this category during {{Survey Period}}	

Q4.1.2Number of Part-time Clerical, Sales & Servic If figure is nil, please enter zero.	e Workers
Number employed at the start of {{Survey Period}}	
Number employed at the end of {{Survey Period}}	
Hired in this category during {{Survey Period}}	

### Q4.1.3 Clerical, Sales & Service Workers Apprentices/Trainees

Average number of apprentices/trainees engaged in the business during {{Survey Period}}

### Q4.1.4 Clerical, Sales & Service Workers: Other Persons Engaged

Other persons engaged consists of those who are not paid a definite wage or salary (e.g. proprietors, unpaid family members, unpaid voluntary workers, etc.).

If figure is nil, please enter zero.

Average number of other persons engaged in the business who are not paid a regular wage/salary during {{Survey Period}}

Job Vacancy Definition

Defined as a post (newly created, unoccupied or about to become vacant) which the employer intends to fill either immediately or in the near future. For the purpose of this survey, job vacancies that are only open to candidates from within the enterprise should be excluded.

### Q4.1.5 Clerical, Sales & Service Workers: Job Vacancies

Number of job vacancies as at last working day of {{Survey Period}}

**Exclude:** Job vacancies that are only open to candidates from within the enterprise.

If figure is nil, please enter zero.

### Q4.1.6 Clerical, Sales & Service Workers: National Minimum Wage Exclude: Close relatives of the employer, such as a spouse, father, mother, son, daughter, brother or sister Apprentices, other than apprentice hairdressers Trainees Number of full-time & part-time employees in receipt of minimum wage or less at end of {{Survey Period}} If figure is nil, please enter zero.

Regular Wages and Salaries (including Sick & Maternity Pay)

Payments made regularly at each pay period during the year.

They consist of:

Basic wages and salaries - including holiday pay, sick pay and maternity pay

Wages calculated on the basis of time worked, output or piecework

Payments for shift work, Sunday or public holiday work, etc.

Bonuses and allowances paid at each pay period, such as those for extra responsibilities qualifications, length of service, etc.

Exclude: any pay in advance or arrears.

Please note in relation to sick and maternity pay, particular care must be taken if the employer receives refunds from the Department of Employment Affairs and Social Protection. If the amount entered under regular wages and salaries includes sums which are subsequently refunded by the Department of Employment Affairs and Social Protection, then these refunds must be included in Q6. Total Subsidies and Refunds Received.

Irregular bonuses and allowances

Bonuses which are not paid regularly at each pay period. For example: End of quarter productivity bonuses; Golden handshake i.e. exceptional payments to employees leaving the enterprise; Backdated pay awards i.e. payments which represent increases in wages and salaries that are applied retrospectively.

# Q4.2.1 Clerical, Sales & Service Workers: Full-Time Employees Wages & Salaries in {{Survey Period}}

Include: The gross amount rounded to the nearest euro (i.e. before deduction of income tax, employee contributions to social security, employee contributions to pension schemes etc.) of all wages, salaries, allowances, commissions, bonuses, holiday pay etc. paid by the enterprise to all of it's employees.

Exclude: Non-wage payments such as non-taxable travelling and subsistence payments and any payments made to persons not on the payroll e.g. proprietors and agency workers.

## Regular wages & salaries

Include: Sick and maternity pay

### Overtime

Payment for hours worked in excess of normal hours. If figure is nil, please enter zero.

### Irregular bonuses and allowances

Bonuses which are not paid regularly at each pay period. If figure is nil, please enter zero.

# Q4.2.2 Clerical, Sales & Service Workers: Part-Time Employees Wages & Salaries in {{Survey Period}}

Include: The gross amount rounded to the nearest euro (i.e. before deduction of income tax, employee contributions to social security, employee contributions to pension schemes etc.) of all wages, salaries, allowances, commissions, bonuses, holiday pay etc. paid by the enterprise to all of it's employees.

Exclude: Non-wage payments such as non-taxable travelling and subsistence payments and any payments made to persons not on the payroll e.g. proprietors and agency workers.

### Regular wages & salaries

Include: Sick and maternity pay

### Overtime

Payment for hours worked in excess of normal hours. If figure is nil, please enter zero.

### Irregular bonuses and allowances

Bonuses which are not paid regularly at each pay period. If figure is nil, please enter zero.

Q4.2.3 Clerical, Sales & Service Workers: Apprentices/Trainees Wages & Salaries in {{Survey Period}} Please provide gross figures before any deductions, rounded to the nearest euro.

### Total wages & salaries

A combined total of regular wages & salaries, overtime and irregular bonuses and allowances is required. **Include:** Sick and maternity pay.

Paid Contracted Hours: These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

Paid Overtime Hours: Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

### Q4.3.1 Clerical, Sales & Service Workers: Full-Time Employees Total Hours Paid in {{Survey Period}}

**Paid Contracted Hours:** These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

**Paid Overtime Hours:** Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Paid contracted hours
Include: Paid leave e.g. paid sick leave annual leave.
Exclude: Meal breaks and any unpaid absences such as unpaid sick leave.

### Paid overtime hours

**Exclude:** Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.

### Q4.3.2 Clerical, Sales & Service Workers: Part-Time Employees Total Hours Paid in {{Survey Period}}

**Paid Contracted Hours:** These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

**Paid Overtime Hours:** Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

# Paid contracted hours Include: Paid leave e.g. paid sick leave annual leave. Exclude: Meal breaks and any unpaid absences such as unpaid sick leave. Paid overtime hours Exclude: Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.

### Q4.3.3 Clerical, Sales & Service Workers: Apprentices/Trainees Total Hours Paid in {{Survey Period}}

**Paid Contracted Hours:** These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

**Paid Overtime Hours:** Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Paid contracted hoursInclude: Paid leave e.g. paid sick leave annual leave.Exclude: Meal breaks and any unpaid absences such as unpaid sick leave.

### Paid overtime hours

**Exclude:** Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.



 Q4.4.1 Clerical, Sales & Service Workers: Employers Pension Contributions in {{Survey Period}}

 Include:

 Cost to employer only and not included in Wages & Salaries

 Apprentices/Trainees

 Exclude:

 Employee contribution

Q4.5.1 Clerical, Sales & Service Workers: Full-time & Part-time Employees Total Other Employer's Contributions in {{Survey Period}}	
Exclude: Apprentices/Trainees	
<b>Employer's Pay Related Social Insurance (PRSI) paid</b> Employer's contribution to PRSI on behalf of their employees.	
<b>Income continuance insurance for this category</b> Employer's contribution only for all employees. If figure is nil, please enter zero.	
<b>Redundancy payments</b> Include: both statutory and non statutory payments. If figure is nil, please enter zero.	
<b>Other employee-related payments</b> (e.g. study grants, etc.) If figure is nil, please enter zero.	

### Q4.5.2 Clerical, Sales & Service Workers: Apprentices/Trainees Total Other Employer's Contributions in {{Survey Period}}

### Total social security contributions

If figure is nil, please enter zero.

Total Cost to the Employer of Benefits provided to Employees

This refers to the total net cost of all goods and services made available to employees (excluding apprentices/trainees) by the employer.

As a general rule the amount to be entered is the cost to the employer of providing the benefit, less any amount contributed by the employee. If the benefit is taxable (i.e. a benefit in kind), then the amount of 'notional pay' calculated for the purpose of making returns to the Revenue Commissioners may be entered as the cost to the employer.

These costs mainly consist of:

Private use of company cars (not the value or cost of the car)

Stock options and Share purchase schemes: The cost of Stock options should be calculated as the difference

between the market price of the shares on the vesting date and the price charged to employees

Voluntary sickness insurance (VHI, Laya Healthcare, etc.)

Staff housing

Other free or subsidised benefits (e.g. parking, meals, mobile phone, canteen, creche, free or discounted company products, preferential loans, sports & recreational facilities, professional subscriptions, etc.)

Q4.6.1 Clerical, Sales & Service Workers: Full-time & Part-time Employees Total Other Benefits in {{Survey Period}}		
Exclude: Apprentices/Trainees		
Private use of company cars		
Stock options & share purchase schemes		
<b>Voluntary sick insurance</b> (VHI, Laya, Healthcare, etc)		
Staff housing		
Other free or subsidised benefits (e.g. parking, meals, mobile phone, canteen, creche, free or discounted company products, preferential loans, sports & recreational facilities, professional subscriptions, etc.)		

# Production Workers

Q5.1 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Please indicate persons employed in this category
Select all that apply
Full-time employees
Part-time employees
Apprentices/trainees

# Q5.1.1 Number of Full-time Production, Transport Workers, Craft & Tradespersons, Other Manual Workers...

If figure is nil, please enter zero.

Number employed at the start of {{Survey Period}}

Number employed at the end of {{Survey Period}}

Hired in this category during {{Survey Period}}

# Q5.1.2 Number of Part-time Production, Transport Workers, Craft & Tradespersons, Other Manual Workers...

If figure is nil, please enter zero..

Number employed at the start of {{Survey Period}}

Number employed at the end of {{Survey Period}}

Hired in this category during {{Survey Period}}

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Q5.1.3 Production, Transport Workers, Craft & Tradespersons, Other Manual			
Workers:			
Apprentices/Trainees			
Average number of apprentices/trainees engaged in the business during {{Survey Period}}			

# Q5.1.4 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Other Persons Engaged

Other persons engaged consists of those who are not paid a definite wage or salary (e.g. proprietors, unpaid family members, unpaid voluntary workers, etc.).

If figure is nil, please enter zero.

Average number of other persons engaged in the business who are not paid a regular wage/salary during {{Survey Period}}

Job Vacancy Definition

Defined as a post (newly created, unoccupied or about to become vacant) which the employer intends to fill either immediately or in the near future. For the purpose of this survey, job vacancies that are only open to candidates from within the enterprise should be excluded.

Q5.1.5 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Job Vacancies Number of job vacanies as at last working day of {{Survey Period}}

**Exclude**: Job vacancies that are only open to candidates from within the enterprise.

If figure is nil, please enter zero.

### Q5.1.6 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: National Minimum Wage

Exclude:

Close relatives of the employer, such as a spouse, father, mother, son, daughter, brother or sister Apprentices, other than apprentice hairdressers

Trainees

# Number of full-time & part-time employees in receipt of minimum wage or less at end of {{Survey Period}}

If figure is nil, please enter zero.

Regular Wages and Salaries (including Sick & Maternity Pay)

Payments made regularly at each pay period during the year.

They consist of:

Basic wages and salaries - including holiday pay, sick pay and maternity pay Wages calculated on the basis of time worked, output or piecework Payments for shift work, Sunday or public holiday work, etc. Bonuses and allowances paid at each pay period, such as those for extra responsibilities qualifications, length of service, etc. Exclude: any pay in advance or arrears.

Please note in relation to sick and maternity pay, particular care must be taken if the employer receives refunds from the Department of Employment Affairs and Social Protection. If the amount entered under regular wages and salaries includes sums which are subsequently refunded by the Department of Employment Affairs and Social Protection, then these refunds must be included in Q6. Total Subsidies and Refunds Received.

Irregular bonuses and allowances

Bonuses which are not paid regularly at each pay period. For example: End of quarter productivity bonuses; Golden handshake i.e. exceptional payments to employees leaving the enterprise; Backdated pay awards i.e. payments which represent increases in wages and salaries that are applied retrospectively.

# Q5.2.1 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Full-Time Employees Wages & Salaries in {{Survey Period}}

Include: The gross amount rounded to the nearest euro (i.e. before deduction of income tax, employee contributions to social security, employee contributions to pension schemes etc.) of all wages, salaries, allowances, commissions, bonuses, holiday pay etc. paid by the enterprise to all of it's employees.

Exclude: Non-wage payments such as non-taxable travelling and subsistence payments and any payments made to persons not on the payroll e.g. proprietors and agency workers.

### **Regular wages & salaries** Include: Sick and maternity pay

### Overtime

Payment for hours worked in excess of normal hours. If figure is nil, please enter zero.

### Irregular bonuses and allowances

Bonuses which are not paid regularly at each pay period. If figure is nil, please enter zero.



# Q5.2.2 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Part-Time Employees Wages & Salaries in {{Survey Period}}

Include: The gross amount rounded to the nearest euro (i.e. before deduction of income tax, employee contributions to social security, employee contributions to pension schemes etc.) of all wages, salaries, allowances, commissions, bonuses, holiday pay etc. paid by the enterprise to all of it's employees.

Exclude: Non-wage payments such as non-taxable travelling and subsistence payments and any payments made to persons not on the payroll e.g. proprietors and agency workers.

**Regular wages & salaries** Include: Sick and maternity pay

Irregular bonuses and allowances

If figure is nil, please enter zero.

**Overtime** Payment for hours worked in excess of normal hours. If figure is nil, please enter zero.

Bonuses which are not paid regularly at each pay period.

Q5.2.3 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers:

### Apprentices/Trainees Wages & Salaries in {{Survey Period}}

Please provide gross figures before any deductions, rounded to the nearest euro.

### Total wages & salaries

A combined total of regular wages & salaries, overtime and irregular bonuses and allowances is required.

Include: Sick and maternity pay.

Paid Contracted Hours: These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

Paid Overtime Hours: Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

# Q5.3.1 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Full-Time Employees Total Hours Paid in {{Survey Period}}

**Paid Contracted Hours:** These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

**Paid Overtime Hours:** Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Paid contracted hoursInclude: Paid leave e.g. paid sick leave annual leave.Exclude: Meal breaks and any unpaid absences such as unpaid sick leave.

### **Paid overtime hours Exclude:** Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.

# Q5.3.2 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Part-Time Employees Total Hours Paid in {{Survey Period}}

**Paid Contracted Hours:** These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

**Paid Overtime Hours:** Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

# Paid contracted hours Include: Paid leave e.g. paid sick leave annual leave. Exclude: Meal breaks and any unpaid absences such as unpaid sick leave. Paid overtime hours Exclude: Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.

### Q5.3.3 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Apprentices/Trainees Total Hours Paid in {{Survey Period}}

**Paid Contracted Hours:** These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.

**Paid Overtime Hours:** Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Paid contracted hoursInclude: Paid leave e.g. paid sick leave annual leave.Exclude: Meal breaks and any unpaid absences such as unpaid sick leave.

Paid overtime hours

**Exclude:** Overtime hours where leave in lieu is taken instead of pay. If figure is nil, please enter zero.

Q5.4.1 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Employers Pension Contributions in {{Survey Period}}

Include:

Cost to employer only and not included in Wages & Salaries

Apprentices/Trainees

Exclude:

Employee contribution

Employer's pension contributions to all employees in this category

Q5.5.1 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Full-time & Part-time Employees Total Other Employer's Contributions in {{Survey Period}}		
Exclude: Apprentices/Trainees		
<b>Employer's Pay Related Social Insurance (PRSI) paid</b> Employer's contribution to PRSI on behalf of their employees.		
<b>Income continuance insurance for this category</b> Employer's contribution only for all employees. If figure is nil, please enter zero.		
<b>Redundancy payments</b> Include: both statutory and non statutory payments. If figure is nil, please enter zero.		
<b>Other employee-related payments</b> (e.g. study grants, etc.) If figure is nil, please enter zero.		

Q5.5.2 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Apprentices/Trainees Total Other Employer's Contributions in {{Survey Period}} Total social security contributions

If figure is nil, please enter zero.

Total Cost to the Employer of Benefits provided to Employees

This refers to the total net cost of all goods and services made available to employees (excluding apprentices/trainees) by the employer.

As a general rule the amount to be entered is the cost to the employer of providing the benefit, less any amount contributed by the employee. If the benefit is taxable (i.e. a benefit in kind), then the amount of 'notional pay' calculated for the purpose of making returns to the Revenue Commissioners may be entered as the cost to the employer.

These costs mainly consist of:

Private use of company cars (not the value or cost of the car)

Stock options and Share purchase schemes: The cost of Stock options should be calculated as the difference between the market price of the shares on the vesting date and the price charged to employees Voluntary sickness insurance (VHI, Laya Healthcare, etc.)

Staff housing

Other free or subsidised benefits (e.g. parking, meals, mobile phone, canteen, creche, free or discounted company products, preferential loans, sports & recreational facilities, professional subscriptions, etc.)

Q5.6.1 Production, Transport Workers, Craft & Tradespersons, Other Manual Workers: Full-time & Part-time Employees Other Benefits in {{Survey Period}} Exclude: Apprentices/Trainees		
Private use of company cars		
Stock options & share purchase schemes		
<b>Voluntary sick insurance</b> (VHI, Laya, Healthcare, etc)		
Staff housing		
Other free or subsidised benefits (e.g. parking, meals, mobile phone, canteen, creche, free or discounted company products, preferential loans, sports & recreational facilities, professional subscriptions, etc.)		

# Subsidies and Refunds

# Q6.Subsidies and Refunds Received

### Include:

Training & Employment Subsidies (Solas, Youth Employment Support Scheme etc.)

Refunds from Department of Employment Affairs and Social Protection - This is the amount received/receivable by the employer from the Department of Employment Affairs and Social Protection to refund part or all of the cost of the wages and salaries of employees on paid sick leave or maternity leave etc. These refunds should only be entered if the amount received/receivable from the Department is included under regular wages and salaries. Apprentices/trainees

### Total subsidies and refunds received for all employees

If figure is nil, please enter zero.

**Q7.Changes from the previous quarter to the areas below which require brief explanation?** Select all that apply

Number of pay weeks

Hourly rates of pay

Total hours worked (e.g reduction in working week)

Number of persons employed

No changes to report

### Only answer this question if Q7 = Number of pay weeks

### Q7.1 Number of pay weeks

Please provide a brief explanation

### Only answer this question if Q7 = Hourly rates of pay

### Q7.2 Hourly rates of pay

Please provide a brief explanation

Only answer this question if Q7 =Total hours worked (e.g reduction in working week)

### Q7.3 Total hours worked

Please provide a brief explanation

Only answer this question if Q7 = Number of persons employed

Q7.4 Number of persons employed

Please provide a brief explanation

# Comments, Administrative Burden and Contact Details

Please add any comments that would help us to interpret the data provided and avoid further queries:			

How many minutes did it take you to collect the data for this form?

Declaration Please note: Queries or future surveys from the CSO may be directed to the email or phone number provided by you.		
Name		
Position		
Email		
Eircode of Enterprise		
Payroll Software		
VAT Number		

You will have the opportunity to view and print or save a copy of your answers after submitting this survey.