

# **Report on the quality of the Structure of Earnings Survey 2006**

**Implementation of Commission Regulation (EC) 698/2006 of 5 May 2006**

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## Introduction

The report on the quality of the Structure of Earnings Survey (hereinafter referred to as “SES”) in 2006 will include statistical information on all six dimensions of the European Statistical System quality definition namely relevance, accuracy, timeliness and punctuality, accessibility and clarity, comparability and coherence as separate parts.

The SES has been carried out since 2002 every four years at the individual level (by employees) using the data collected from local units, as well as from enterprises, institutions and organizations if they do not have local units (hereinafter referred to as “local units / enterprises”) with one and more employees.

The SES in 2002 covered economic activities defined in sections from C to O at the two-digit level, including section L, except individual enterprises.

Before that, a pilot SES was conducted: in 2001, the survey covered only selected economic activities (manufacture of textiles, and transport, storage and communication), whereas in 2005 – only individual enterprises engaged in economic activities sections from C to O.

The SES 2006, compared with the last in 2002, was enlarged (individual enterprises were included) and covered economic activities defined in sections from C to O.

Individual enterprises are the small ones. According to the data of the Statistical Register of Economic Entities, in 2006, the number of persons employed in individual enterprises, on average, made five employees. Since individual enterprises comprise about 30 per cent of all economic entities and employ about 9 per cent of all employees, their share in the Lithuanian economy is very important.

Lithuania has no regions and due to this reason data of the SES are provided only at the NUTS 1 level.

Additional information about a sample design, calculation of statistical estimates and errors as well as an English version of the questionnaire of the SES for 2006 and explanations for filling it in are included as well.

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## 1. Relevance

Data for the SES 2006 were derived from a separate survey. Data from administrative sources were used only in the case, when there was a lack of statistical information derived from the survey (e. g., to identify the sex, the date of birth, etc.).

The methodology for the calculation of indicators of the survey satisfies the requirements set by Eurostat as well as provisions of the Labour Code of the Republic of Lithuania and other national legal acts concerning wages and salaries, working hours, etc.

Indicators of the structure of earnings are relevant for the assessment of the level of economic development of the country, preparation of the forecasts of the economic growth, evaluation of equal possibilities for men and women. Indicators by occupational group and level of education are used to make labour market as well as social security-related decisions, etc.

The main users are: institutions of the State and Government authorities (the Ministry of Social Security and Labour, the Ministry of Economy, other ministries, the Presidency, the Seimas (Parliament), the Government, the Bank of Lithuania, etc.) Other users are: the media, representatives of business and science, students, European institutions such as the ILO, etc.

## 2. Accuracy

The SES 2006 was conducted by means of applying a sampling method. Based on the data of the Statistical Register of Economic Entities and by means of using a certain sampling design, a sample of local units / enterprises was selected, which then selected a sample of employees. The sample size equalled to 10 095 local units / enterprises and 137 240 employees.

Statistical estimates of earnings which were derived from data on sampled local units / enterprises represented the range of enterprises. The coefficient of was chosen to be the measure of the reliability of estimates.

The sample design, calculation of statistical estimates and errors of the survey are given below.

### *Sample design*

A two-stage cluster sample was used. The surveyed population of local units / enterprises was stratified by kind of economic activity at 2- digit level, legal form of entities and size by employees. The size was defined as follows: 0–9, 10–49, 50–99, 100–249, 250–499, 500–999 and 1000 and more employees.

The first stage sampling units were local units / enterprises. A simple random sample was selected in each stratum. The second stage sampling units were employees of the local units / enterprises. A simple random sample of employees was selected by the local units / enterprises.

The selection procedure at the second stage was as follows. First of all the first stage sampling (a local unit / enterprise) identified it's size group according to an average number of employees. The number of employees to be selected depended on the size group of the local unit / enterprise (Table 1).

Table 1

**Sampling scheme of employees in the local unit / enterprise**

No.	Size class of the local unit / enterprise by the number of employees	Last two digits of the personal number of an employee that is included in the questionnaire	Number of sampled employees of the local unit / enterprise
A	1	2	3
1	1–9	all	all
2	10–49	15 or 15, 16, etc.	10
3	50–99	15 or 15, 16, etc.	30
4	100–249	15 or 15, 16, etc.	40
5	250–499	15 or 15, 16, etc.	60
6	500–999	15 or 15, 16, etc.	100
7	1000 and more	15 or 15, 16, etc.	150

The employees were selected in the sample using the last two digits of their personal number. These digits were uniformly distributed. The more detailed scheme of the sample of employees is presented in the Annex 3.

The sample size was chosen taking into account accuracy requirements for the main indicators. The first stage sample size is determined so that the coefficient of variation of the estimate of the number of employees in the whole economy and kind of economic activities does not exceed 3 per cent.

The sample size of the second stage was determined taking into consideration the size of local units / enterprises (by the number of employees) and so that the sample size in different enterprises size groups is approximately equal.

The overall sample fraction of local units / enterprises in the observed activities (sections C–O) was 13.8 per cent (10095 of the total 73376 in the population). Sampled local units / enterprises covered 10.8 per cent (137240 employees of the total 1265853 in the population) of the total number of employees.

Much more of big enterprises (with 250 and more employees) were selected in the sample: sample fraction of enterprises with 250–499 employees made up 66.6 per cent, whereas those with 500 and more employees – 100.0 per cent.

Sample size of local units / enterprises and employees is provided in the Tables 2 and 3.

Table 2

**Sample size of local units / enterprises by size band**

NACE sections		Size bands (by employees)							
		Total	1-9	10-49	50-99	100-249	250-499	500-999	1000 and more
Total (C-O)	Population	73376	50797	17298	3151	1641	338	109	42
	Sample	10095	4350	3853	852	664	225	109	42
	Sample, %	13.8	8.6	22.3	27.0	40.5	66.6	100.0	100.0
C	Population	90	27	40	12	11	-	-	-
	Sample	49	17	14	8	10	-	-	-
	Sample, %	54.4	63.0	35.0	66.7	90.9	-	-	-
D	Population	9025	5131	2791	577	370	99	42	15
	Sample	1670	499	679	194	169	72	42	15
	Sample, %	18.5	9.7	24.3	33.6	45.7	72.7	100.0	100.0
E	Population	485	227	140	63	42	8	4	1
	Sample	117	32	44	14	17	5	4	1
	Sample, %	24.1	14.1	31.4	22.2	40.5	62.5	100.0	100.0
F	Population	4162	2,021	1592	302	201	41	4	1
	Sample	714	169	361	79	77	23	4	1
	Sample, %	17.2	8.4	22.7	26.2	38.3	56.1	100.0	100.0
G	Population	26495	21170	4796	386	127	13	1	2
	Sample	2757	1663	932	103	47	9	1	2
	Sample, %	10.4	7.9	19.4	26.7	37.0	69.2	100.0	100.0
H	Population	3178	2101	985	72	17	2	1	-
	Sample	372	146	197	19	7	2	1	-
	Sample, %	11.7	7.0	20.0	26.4	41.2	100.0	100.0	-
I	Population	6303	4459	1512	206	86	23	13	4
	Sample	840	378	336	57	35	17	13	4
	Sample, %	13.3	8.5	22.2	27.7	40.7	73.9	100.0	100.0
J	Population	1335	921	348	38	21	4	3	-
	Sample	190	94	67	11	11	4	3	-
	Sample, %	14.2	10.2	19.3	29.0	52.4	100.0	100.0	-
K	Population	9247	7,530	1437	152	104	22	2	-
	Sample	1087	693	287	43	45	17	2	-
	Sample, %	11.8	9.2	20.0	28.3	43.3	77.3	100.0	-
L	Population	2139	755	920	220	174	57	13	-
	Sample	487	82	216	62	78	36	13	-
	Sample, %	22.8	10.9	23.5	28.2	44.8	63.2	100.0	-
M	Population	3140	657	1361	785	308	15	4	10
	Sample	779	59	424	177	97	8	4	10
	Sample, %	24.8	9.0	31.2	22.6	31.5	53.3	100.0	100.0
N	Population	3247	2228	673	153	117	49	18	9
	Sample	450	172	141	36	47	27	18	9
	Sample, %	13.9	7.7	21.0	23.5	40.2	55.1	100.0	100.0
O	Population	4530	3570	703	185	63	5	4	-
	Sample	583	346	155	49	24	5	4	-
	Sample, %	12.9	9.7	22.1	26.5	38.1	100.0	100.0	-

Table 3

**Sample size of employees by the size band of local units / enterprises**

NACE sections		Size bands (by employees)							
		Total	1-9	10-49	50-99	100-249	250-499	500-999	1000 and more
Total (C-O)	Population	1265853	184579	366818	217178	238020	114626	71752	72880
	Sample	137240	15890	38530	25560	26560	13500	10900	6300
	Sample, %	10.8	8.6	10.5	11.8	11.2	11.8	15.2	8.6
C	Population	3764	110	1129	793	1732	-	-	-
	Sample	850	70	140	240	400	-	-	-
	Sample, %	22.6	63.6	12.4	30.3	23.1	-	-	-
D	Population	258939	18681	61057	40343	55863	33481	26851	22663
	Sample	31851	1711	6790	5820	6760	4320	4200	2250
	Sample, %	12.3	9.2	11.1	14.4	12.1	12.9	15.6	9.9
E	Population	25367	783	4231	4268	6796	2792	3179	3318
	Sample	2495	105	440	420	680	300	400	150
	Sample, %	9.8	13.4	10.4	9.8	10.0	10.7	12.6	4.5
F	Population	111359	8469	35317	20881	29528	13695	2353	1116
	Sample	11725	735	3610	2370	3080	1380	400	150
	Sample, %	10.5	8.7	10.2	11.4	10.4	10.1	17.0	13.4
G	Population	223278	77997	90082	26237	18658	4537	600	5167
	Sample	21534	6304	9320	3090	1880	540	100	300
	Sample, %	9.6	8.1	10.4	11.8	10.1	11.9	16.7	5.8
H	Population	36900	8824	18913	4885	2666	714	898	-
	Sample	3646	606	1970	570	280	120	100	-
	Sample, %	9.9	6.9	10.4	11.7	10.5	16.8	11.1	-
I	Population	96413	17315	31109	14287	12695	7423	8636	4948
	Sample	10886	1496	3360	1710	1400	1020	1300	600
	Sample, %	11.3	8.6	10.8	12.0	11.0	13.7	15.1	12.1
J	Population	18401	3457	6319	2604	2850	1282	1889	-
	Sample	2325	345	670	330	440	240	300	-
	Sample, %	12.6	10.0	10.6	12.7	15.4	18.7	15.9	-
K	Population	87734	25222	27553	10583	15386	7804	1186	-
	Sample	9535	2355	2870	1290	1800	1020	200	-
	Sample, %	10.9	9.3	10.4	12.2	11.7	13.1	16.9	-
L	Population	95081	4491	20061	15636	25552	19991	9350	-
	Sample	11072	472	2160	1860	3120	2160	1300	-
	Sample, %	11.6	10.5	10.8	11.9	12.2	10.8	13.9	-
M	Population	161006	2701	42025	53122	38790	5091	3208	16069
	Sample	16031	221	4240	5310	3880	480	400	1500
	Sample, %	10.0	8.2	10.1	10.0	10.0	9.4	12.5	9.3
N	Population	96445	6086	13853	10713	18672	16255	11267	19599
	Sample	9611	471	1410	1080	1880	1620	1800	1350
	Sample, %	10.0	7.7	10.2	10.1	10.1	10.0	16.0	6.9
O	Population	51166	10443	15169	12826	8832	1561	2335	-
	Sample	5679	999	1550	1470	960	300	400	-
	Sample, %	11.1	9.6	10.2	11.5	10.9	19.2	17.1	-

### **Calculation of statistical estimates**

The indicators which are defined as totals of the survey variables are estimated using the Horvitz and Thompson estimator of the finite population total.

The indicators defined as a ratio of two finite population totals (e.g. average earnings) are estimated by the ratio of two Horvitz and Thompson estimators. The formulas below are presented for one separate stratum.

The estimate  $\hat{t}_y$  of the total of the survey variable  $t_y = \sum_{k=1}^M y_k$  is calculated by the formula:

$$\hat{t}_y = \frac{L}{n_I} \sum_{i \in S_I} \frac{M_i}{m_i} \sum_{k \in S_{II}(i)} y_k,$$

where:

$L$  – population size of the first stage sampling units (number of local units / enterprises);

$M_i$  – population size of the second stage sampling units in the  $i$ -th first stage sampling unit (number of employees in the  $i$ -th local unit / enterprise);

$M$  – population size of the second stage sampling units (number of employees);

$M = M_1 + M_2 + \dots + M_L$ ;

$n_I$  – sample size of the first stage units;

$m_i$  – sample size of the second stage in the  $i$ -th local unit / enterprise;

$y_k$  – value of the variable  $y$  for the  $k$ -th sampling unit;

$k = 1, \dots, M$ ;

$S_I$  – sample set of the first stage sampling units;

$S_{II}(i)$  – sample set of the second stage sampling units in the  $i$ -th first stage sampling unit;

$i = 1, \dots, L$ .

The ratio

$$R = \frac{t_y}{t_x} = \frac{\sum_{k=1}^M y_k}{\sum_{k=1}^M x_k} \text{ of two totals } t_y \text{ and } t_x \text{ is estimated by } \hat{R} = \frac{\hat{t}_y}{\hat{t}_x}.$$

Here  $\hat{t}_x$  is the Horvitz and Thompson estimator of the total of the survey variable  $x$ .

### **Estimation of variance**

The estimator of the variance for the estimator of total  $\hat{t}$  for one stratum is calculated by the formula:

$$\hat{D}\hat{t} = \frac{L^2}{n_I} \left(1 - \frac{n_I}{L}\right) \hat{S}_I^2 + \frac{L}{n_I} \sum_{i \in S_I} \frac{M_i^2}{m_i} \left(1 - \frac{m_i}{M_i}\right) \hat{S}_i^2,$$

where:

$\hat{S}_I^2$  – the estimator of the variance of the first stage;



$$\hat{S}_I^2 = \frac{1}{n_I - 1} \sum_{i \in S_I} \left( \hat{t}_i - \frac{1}{n_I} \sum_{i \in S_I} \hat{t}_i \right)^2,$$

$\hat{t}_i$  – the estimator of the total of survey variable in the  $i$ -th cluster;

$$\hat{t}_i = \frac{M_i}{m_i} \sum_{k \in S_{II}(i)} y_k,$$

$\hat{S}_i^2$  – the estimator of the variance of the survey variable in the  $i$ -th cluster;

$$\hat{S}_i^2 = \frac{1}{m_i - 1} \sum_{k \in S_{II}(i)} (y_k - \hat{\mu}_i)^2,$$

$\hat{\mu}_i$  – the estimator of the mean of the survey variable in the  $i$ -th cluster;

$$\hat{\mu}_i = \frac{1}{m_i} \sum_{k \in S_{II}(i)} y_k.$$

When estimating the variance of the estimate of total of the survey variable in the group of strata, the estimates of the variance in corresponding strata are summed up.

The estimator of the variance of ratio  $\hat{R} = \frac{\hat{t}_y}{\hat{t}_x}$  is calculated using only the variance of the first stage.

$$\hat{D}\hat{R} = \frac{1}{\hat{t}_x^2} \sum_{h=1}^H \frac{N_h}{n_h} \left( 1 - \frac{n_h}{N_h} \right) \hat{S}_{lh}^2,$$

$$\hat{S}_{lh}^2 = \frac{1}{n_h - 1} \sum_{i=1}^{n_h} (\hat{t}_{xhi} - \hat{R}\hat{t}_{yhi})^2,$$

where:

$n_h$  – sample size in stratum  $h$ ;

$N_h$  – population size in stratum  $h$  (number of local units);

$\hat{t}_{xhi}$ ,  $\hat{t}_{yhi}$  – estimators of totals in  $h$ -th stratum in  $i$ -th cluster.

For each estimate  $\hat{\theta}$  the coefficient of variation  $cv(\hat{\theta})$  is estimated by  $cv(\hat{\theta}) = \frac{\sqrt{\hat{D}\hat{\theta}}}{\hat{\theta}}$ .

## 2.1. Sampling errors

The coefficient of variation was chosen as the measure of the accuracy of the estimate. The salary fund of the enterprise is strongly correlated with the number of employees, so the estimates of totals of salary funds have approximately the same statistical errors compared to the totals of the number of employees. The relative standard error of the ratio of totals usually does not exceed the errors of totals.

The estimates with a coefficient of variation up to 30 per cent are presented. The estimates for which the coefficient of variation is between 10 and 30 per cent are presented in brackets, whereas those over 30 per cent are not presented.

As an indication of accuracy, the coefficient of variation shall be calculated for the key indicators as *Average gross earnings in October 2006*, *Average hourly earnings in October 2006*, etc., broken down by NACE Rev. 1.1. section, occupational group, level of education, age group, size band, etc. Apart from the coefficients of variation for all population as a whole, separate coefficients of variation for the individual breakdowns (full-time and part-time employees and separately for men and women) are calculated.

The coefficients of variation of the estimates of average gross earnings and average hourly earnings in October 2006 of full-time employees made up 0.5 per cent, whereas of part-time employees – 1.1 per cent.

Coefficients of variation for part-time employees are significantly higher as compared to all employees and to full-time employees, because the number of part-time employees is smaller as compared to the number of full-time employees.

The biggest coefficients of variation occur in small domains where even little non-response causes a big variance.

In tables 4–13 coefficients of variation of the key indicators *Average gross earnings in October 2006* and *Average hourly earnings in October 2006* by various breakdowns are presented.

As could be noticed from those tables all coefficients of variation for all employees and for full-time employees are less than 10 per cent, except one case (Table 6 and 7, Skilled agricultural and fishery workers).

For part-time employees there are few cases, when coefficient of variation is higher than 10 per cent, but less than 30 per cent.

Table 4

**Coefficients of variation of average gross earnings by economic activity and sex in October, 2006**

Per cent

NACE Rev. 1.1. sections	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total (C–O)</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
C	3.6	3.9	8.1	3.6	3.9	8.5	9.3	4.5	13.5
D	1.0	1.2	1.0	1.0	1.3	1.0	2.8	5.1	2.9
E	2.7	2.8	4.1	2.7	2.8	4.1	10.5	12.8	13.9
F	1.9	1.9	2.8	1.9	1.9	2.9	5.4	6.7	6.2
G	1.5	2.1	1.4	1.6	2.2	1.5	2.6	4.2	2.6
H	2.1	3.7	2.0	2.2	4.0	2.2	2.7	6.2	2.9
I	1.8	2.1	2.3	1.9	2.1	2.4	4.3	6.5	3.2
J	3.3	4.5	3.0	3.4	4.5	3.1	7.7	12.5	8.9
K	2.4	2.6	3.0	2.6	2.7	3.3	4.0	5.1	4.7
L	1.6	2.0	1.7	1.6	2.0	1.7	4.8	7.7	4.9
M	0.6	1.4	0.7	0.7	1.5	0.7	1.8	2.5	2.1
N	1.1	2.4	1.0	1.1	2.6	1.1	2.8	6.2	2.6
O	2.3	3.0	2.0	2.5	3.2	2.1	3.5	6.1	3.7

Table 5

**Coefficients of variation of average gross hourly earnings by economic activity and sex in October, 2006**

Per cent

NACE Rev. 1.1. sections	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total (C–O)</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
C	3.6	3.9	8.1	3.6	3.9	8.5	9.2	3.6	13.5
D	1.0	1.2	1.0	1.0	1.3	1.0	2.8	5.1	2.9
E	2.7	2.8	4.0	2.7	2.8	4.1	10.5	12.8	13.8
F	1.9	1.9	2.8	1.9	1.9	2.9	5.4	6.7	6.2
G	1.5	2.1	1.4	1.6	2.2	1.5	2.6	4.2	2.6
H	2.1	3.7	2.0	2.2	4.0	2.2	2.7	6.2	2.9
I	1.8	2.1	2.3	1.9	2.1	2.4	4.3	6.5	3.2
J	3.3	4.5	3.0	3.4	4.5	3.1	7.8	12.5	8.9
K	2.4	2.6	3.0	2.6	2.8	3.3	4.0	5.1	4.7
L	1.6	2.0	1.7	1.6	2.0	1.6	4.8	7.6	4.9
M	0.7	1.4	0.8	0.8	1.6	0.8	1.8	2.5	2.1
N	1.1	2.4	1.1	1.1	2.6	1.1	2.8	6.2	2.7
O	2.4	3.1	2.0	2.5	3.2	2.1	3.5	6.2	3.7

Table 6

**Coefficients of variation of average gross earnings by occupational group and sex in October, 2006**

Per cent

Occupational groups by ISCO-88 (COM)	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total (C–O)</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
0. Armed forces	2.6	2.8	4.3	2.6	2.8	4.3	–	–	–
I. Legislators, senior officials and managers	1.0	1.3	1.2	1.1	1.3	1.3	3.2	4.4	4.0
II. Professionals	0.6	1.0	0.6	0.7	1.1	0.7	1.4	2.6	1.5
III. Technicians and associate professionals	0.8	1.6	0.8	0.9	1.6	0.9	2.6	5.5	2.5
IV. Clerks	1.0	1.9	1.0	1.0	1.9	1.0	4.2	7.3	4.9
V. Service workers and shop and market sales workers	0.9	1.3	0.9	0.9	1.3	0.9	1.9	4.2	2.0
VI. Skilled agricultural and fishery workers	6.4	11.4	5.1	7.0	13.7	5.1	9.0	1.4	27.3
VII. Craft and related trades workers	1.1	1.2	1.2	1.1	1.2	1.2	2.4	2.8	4.3
VIII. Plant and machine operators and assemblers	1.1	1.2	1.4	1.1	1.2	1.4	2.6	2.7	5.3
IX. Elementary occupation	0.8	1.4	0.6	0.9	1.4	0.6	1.3	1.8	1.5

Table 7

**Coefficients of variation of average gross hourly earnings by occupational group and sex in October, 2006**

Per cent

Occupational groups by ISCO-88 (COM)	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total (C–O)</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
0. Armed forces	2.6	2.8	4.3	2.6	2.8	4.3	–	–	–
I. Legislators, senior officials and managers	1.0	1.3	1.2	1.1	1.3	1.3	3.2	4.4	4.0
II. Professionals	0.6	1.0	0.6	0.7	1.1	0.7	1.4	2.7	1.5
III. Technicians and associate professionals	0.9	1.6	0.8	0.9	1.6	0.9	2.6	5.5	2.5
IV. Clerks	1.0	1.9	1.0	1.0	1.9	1.0	4.2	7.3	4.8



Occupational groups by ISCO-88 (COM)	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
V. Service workers and shop and market sales workers	0.9	1.3	0.9	0.9	1.4	0.9	1.9	4.2	2.0
VI. Skilled agricultural and fishery workers	6.4	11.4	5.1	7.0	13.7	5.1	9.2	1.3	27.3
VII. Craft and related trades workers	1.1	1.2	1.2	1.1	1.2	1.2	2.4	2.8	4.3
VIII. Plant and machine operators and assemblers	1.1	1.2	1.4	1.1	1.2	1.4	2.6	2.7	5.3
IX. Elementary occupation	0.8	1.4	0.6	0.9	1.5	0.6	1.2	1.7	1.4

Table 8

### Coefficients of variation of average gross earnings by age band and sex in October, 2006

Per cent

Age bands	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total (C-O)</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
Under 20	1.8	2.4	2.3	2.0	2.5	2.6	3.7	5.4	5.1
20 – 29	0.8	1.1	0.9	0.8	1.1	0.9	2.3	3.6	2.8
30 – 39	0.8	1.1	0.8	0.8	1.2	0.9	1.8	3.3	1.9
40 – 49	0.6	0.9	0.7	0.6	0.9	0.7	1.7	3.2	1.8
50 – 59	0.7	1.1	0.7	0.7	1.1	0.8	2.0	3.5	2.3
60 and more	1.1	1.4	1.2	1.1	1.5	1.4	2.3	4.1	2.4

Table 9

### Coefficients of variation of average gross hourly earnings by age band and sex in October, 2006

Per cent

Age bands	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total (C-O)</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
Under 20	1.8	2.4	2.3	2.0	2.5	2.6	3.7	5.4	5.1
20 – 29	0.8	1.1	0.9	0.8	1.1	0.9	2.3	3.6	2.8
30 – 39	0.8	1.1	0.8	0.8	1.2	0.9	1.8	3.3	1.9
40 – 49	0.6	0.9	0.7	0.6	0.9	0.7	1.7	3.2	1.8
50 – 59	0.7	1.1	0.8	0.7	1.1	0.8	2.0	3.5	2.3
60 and more	1.0	1.4	1.3	1.1	1.5	1.4	2.3	4.1	2.4

Table 10

**Coefficients of variation of average gross earnings by level of education and sex in October, 2006**

Per cent

ISCED levels	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
0 and 1	3.1	4.4	3.3	3.4	4.4	4.0	5.9	16.3	5.2
2	1.1	1.4	1.3	1.1	1.4	1.3	2.2	3.8	2.1
3 and 4	0.6	0.8	0.5	0.6	0.8	0.5	1.1	1.8	1.4
5B	0.8	1.2	0.9	0.8	1.2	1.0	2.0	4.5	2.2
5A	0.7	1.0	0.6	0.7	1.0	0.6	1.5	2.7	1.6
6	3.5	4.0	5.3	4.0	4.5	6.1	5.4	7.1	7.6

Table 11

**Coefficients of variation of average gross hourly earnings by level of education and sex in October, 2006**

Per cent

ISCED levels	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
0 and 1	3.1	4.3	3.3	3.4	4.4	4.0	5.9	16.3	5.2
2	1.1	1.4	1.3	1.1	1.4	1.3	2.2	3.8	2.1
3 and 4	0.6	0.8	0.5	0.6	0.8	0.5	1.1	1.8	1.4
5B	0.8	1.2	0.9	0.8	1.2	1.0	2.0	4.5	2.2
5A	0.7	1.0	0.6	0.7	1.0	0.6	1.5	2.7	1.6
6	3.5	4.0	5.3	4.0	4.5	6.1	5.4	7.1	7.6

Table 12

**Coefficients of variation of average gross earnings by size band and sex in October, 2006**

Per cent

Size bands	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
1-9	1.2	1.7	1.3	1.4	1.9	1.6	1.9	3.2	2.0
10-49	1.0	1.1	0.9	1.0	1.4	1.0	1.9	2.9	2.1
50-249	0.9	1.3	0.9	1.0	1.3	0.9	2.2	4.3	2.0
250-499	0.6	1.8	1.6	1.6	1.9	1.7	6.2	9.0	6.5
500-999	1.1	1.5	0.9	1.1	1.5	0.9	2.8	4.7	3.0
1000 and more	1.2	2.0	1.5	1.3	2.1	1.6	2.9	4.3	3.8

Table 13

**Coefficients of variation of average gross hourly earnings by size band and sex in October, 2006**

Per cent

Size bands	All employees			Full-time employees			Part-time employees		
	Total	Of whom		Total	Of whom		Total	Of whom	
		Women	Men		Women	Men		Women	Men
<b>Total (C-O)</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.7</b>	<b>0.5</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>
1-9	1.2	1.7	1.3	1.4	1.9	1.6	1.9	3.2	2.0
10-49	1.0	1.3	1.0	1.0	1.4	1.0	1.9	2.9	2.1
50-249	1.0	1.3	0.9	1.0	1.3	0.9	2.2	4.3	2.0
250-499	1.6	1.9	1.6	1.6	1.9	1.7	6.2	9.0	6.5
500-999	1.1	1.5	0.9	1.1	1.5	0.9	2.8	4.7	3.0
1000 and more	1.2	2.0	1.5	1.3	2.1	1.6	2.9	4.3	3.8

## 2.2. Non-sampling errors

### 2.2.1. Coverage errors

Some differences between the reference and the study population were observed in the SES 2006.

The over-coverage in the sample was observed in 31 cases (Table 14). They related to such units which were, in fact, out of the scope. A number of the over-coverage in the sample (0.3%, compared to the total number of sampled enterprises) could be explained by the lack of relevant information in the Statistical Register of Economic Entities. The major reason of the over-coverage in the sample was the fact that local units / enterprises did not have hired employees and only owners managed it.

The largest number of over-coverage in the sample was noticed in Other community, social and personal service activities (Section O) – 48.3 per cent as well as in Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods (Section G) and Health and social work (Section N) – 16.1 per cent compared to the total number of the over-coverage in the sample.

Table 14

**The number of the over-coverage in the sample**

NACE Rev.1.1. sections	Total number of statistical units in the sample	Total number of the over-coverage in the sample	
		total number	compared with the total number of statistical units in the sample, %
Total (C–O)	10095	31	0.3
C	49	–	–
D	1670	–	–
E	117	–	–
F	714	–	–
G	2757	5	0.2
H	372	2	0.5
I	840	2	0.2
J	190	–	–
K	1087	1	0.1
L	487	1	0.2
M	779	–	–
N	450	5	1.1
O	583	15	2.6

**2.2.2. Measurement and processing errors**

Data entry of the SES was made at the regional statistical offices, where first logic control was made. In total, data of 100 716 respondents were corrected. On average, 0.72 errors fell per one statistical questionnaire. The total number of questionnaires transmitted made up 140 429 (9 228 with data on the local unit / enterprise and 131 201 with data on the employee).

Such indicators as *Annual days of absent in 2006*, *Number of hours paid during October, 2006*, *Number of paid annual leave actually taken* were the most inaccurate indicators and made up, respectively, 20.0 per cent, 18.5 per cent and 17.5 per cent compared to the total number of errors (100716)(Table 15).

The second control of data was accomplished at Statistics Lithuania. Re-contacts with the enterprises were practiced and the required corrections were made in the primary database in such cases when errors of aggregated data had been found.



Table 15

**Errors of respondents by indicators**

No.	Title of indicators	Total number of errors	Of which	
			Errors, %	Compared with the total number of received questionnaires, %
1.	<b>Total</b>	<b>100716</b>	<b>100.0</b>	<b>71.7</b>
Information relating to the enterprise				
2.	<b>Total</b>	<b>1526</b>	<b>100.0</b>	<b>16.5</b>
3.	Form of ownership	142	9.3	1.5
4.	Collective agreement	127	8.3	1.4
5.	Number of employees in the enterprise on 31 October 2006	631	41.3	6,8
6.	Number of employees in the local unit on 31 October 2006	626	41.0	6.8
Information relating to the employee				
7.	<b>Total</b>	<b>99190</b>	<b>100.0</b>	<b>75.6</b>
8.	Sex	137	0.1	0.1
9.	Date of birth	515	0.5	0.4
10.	Level of education	2166	2.2	1.7
11.	Date of entry to the enterprise	976	1.0	0.7
13.	Type of contract	211	0.2	0.2
14.	Fixed working time	3977	4.0	3.0
15.	Fixed duration of working time	6200	6.2	4.7
16.	Gross remuneration in October, 2006	9679	9.7	7.4
17.	Remuneration for overtime	1221	1.2	0.9
18.	Special payments for shift work, night work, rest days and holidays	717	0.7	0.5
19.	Gross remuneration in 2006	6760	6.8	5.2
20.	Annual bonuses	1399	1.4	1.1
21.	Number of hours paid during October 2006	18601	18.7	14.2
22.	Annual days of absent in 2006	20140	20.3	15.4
23.	Number of paid annual leave days actually taken in 2006	17622	17.8	13.4
24.	Days for sick leave; other days not worked and not paid	1751	1.8	1.3
25.	Others	7118	7.2	5.4

Processing errors (total number 24 316) made up 17.3 per cent compared to the total number of questionnaires received (total number 140 429).

**2.2.3. Non-response errors**

The results of the survey showed that 8.8 per cent of sampled local units / enterprises did not respond to the questionnaire, of which 5.6 per cent – due to legal reasons and 3.2 cent – due to illegal ones. The non-response to the questionnaire of employees was lower and equalled 1.2 per cent.

Statistics Lithuania uses internal classification of non-response reasons. This allows calculating more precise estimates.

Legal reasons are as follows: the bankruptcy of the enterprise, its liquidation and suspension of economic activity. The non-response to the questionnaire committed by an operating or not found enterprise or local unit is treated to illegal reasons. The estimated averages of the

indicators in the corresponding stratum are ascribed to these units. More detailed information on the non-response is given in the Table 16.

Table 16

### Non-response of local units / enterprises

Title of non-response	Non-response		Non-response rate,%	
	Total	Over-coverage in the sample excluded	Total	Over-coverage in the sample excluded
<b>Total non-response, of which:</b>	<b>889</b>	<b>858</b>	<b>8.8</b>	<b>8.5</b>
Legal reasons:	566	535	5.6	5.3
Dead enterprises	57	57	0.6	0.6
Ceased trading	456	456	4.5	4.5
No hired employees	31	–	0.3	–
Other reasons	22	22	0.2	0.2
Illegal reasons:	323	323	3.2	3.2
Not found enterprise	233	233	2.3	2.3
Non-response by an operating enterprise	90	90	0.9	0.9

The over-coverage in the sample did not have a considerably effect on the total number of non-response (it reduced the non-response only by 0.3 point).

Response rates of enterprises are provided in Table 17. It is showed that the largest enterprises had higher response rate than those having less than ten employees. The response rate of enterprises with 500 and more employees equalled 100.0 per cent, differently from the rest, whose bottom line of the response rate made up 72.8 per cent.

Table 17

### Response rates of local units / enterprises

Per cent

NACE Rev. 1.1. sections	Response rate by size							
	Total	1–9	10–49	50–99	100–249	250–499	500–999	1000 and more
<b>Total C–O</b>	<b>91.2</b>	<b>84.6</b>	<b>95.7</b>	<b>98.6</b>	<b>98.3</b>	<b>98.2</b>	<b>100.0</b>	<b>100.0</b>
C	95.9	88.2	100.0	100.0	100.0	–	–	–
D	92.3	82.8	94.6	98.5	98.8	98.6	100.0	100.0
E	95.7	93.8	97.7	100.0	94.1	80.0	100.0	100.0
F	88.1	72.8	90.6	97.5	97.4	95.7	100.0	100.0
G	89.6	85.4	95.9	98.1	89.4	100.0	100.0	100.0
H	84.4	72.6	91.4	94.7	100.0	100.0	100.0	–
I	92.4	86.5	96.1	100.0	100.0	100.0	100.0	100.0
J	97.4	94.7	100.0	100.0	100.0	100.0	100.0	–
K	89.1	84.7	96.5	97.7	97.8	94.1	100.0	–
L	98.2	92.7	99.1	98.4	100.0	100.0	100.0	–
M	98.3	83.1	99.3	100.0	100.0	100.0	100.0	100.0
N	94.2	89.5	95.0	97.2	100.0	100.0	100.0	100.0
O	89.5	83.5	98.1	98.0	100.0	100.0	100.0	–

## 2.2.4. Model assumption errors

In case of local unit / enterprise non-response the data were imputed on the basis of the stratum average values of the variable of interest. Adjustments were made to take into account merging or splitting of local units / enterprises. In such cases the real inclusion probabilities were calculated.

Item non response was observed in the level of education, sex, date of birth and date of entry to the enterprise.

In case of item non response for level of education the random imputation was used. The sample of employees was divided into groups by economic activity (section level), occupation (one digit) and age (14–19, 20–29, 30–39, 40–49, 50–59, 60 and more). The distribution of responded units by these groups was used for random imputation for missing values of the level of education.

In case of item non response for other variables data from the administrative sources were used in order to impute missing values. The rates of non-response are presented in the Table 18.

Table 18

### Non-response of the level of education and training, sex, date of birth and entry to the enterprise

Per cent

NACE Rev. 1.1.	Total number	Level of education	Sex	Date of birth	Date of entry to the enterprise
<b>Total</b>	<b>0.2</b>	<b>0.1</b>	<b>0.01</b>	<b>0.04</b>	<b>0.03</b>
D	0.3	0.1	-	0.14	0.13
G	0.4	0.3	0.04	0.04	-
H	0.3	0.3	-	-	-
I	0.1	0.1	-	-	-

Some variables of the SES 2006 were calculated on the Statistics Lithuania. It was *Age (code of the indicator – 2.2.)*, *Length of service in the enterprise (code of the indicator –2.6.)* and *Number of weeks in the reference year to which the gross annual earnings relate (code of the indicator –3.1.)*. The calculations of those variables are presented below.

*Age (code of the indicator –2.2.)*

The date of birth (year, month and day) was asked of the employee in the sample and his / her age was calculated in the whole years.

*Length of service in the enterprise (code of the indicator – 2.6.)*

The date of entry to the enterprise and the date of dismissal from the enterprise (year, month and day) were asked of the employee in the sample.

*Number of weeks to which the gross annual earnings related (code of the indicator – 3.1.)*

The number of weeks to which the gross annual earnings relate was calculated as follow:

$$W = \frac{52.142857 \cdot M}{12},$$

where:

$W$  – number of weeks to which the gross annual earnings related;

$M$  – number of months to which the gross annual earnings related;

52.142857 – average number of weeks per year.

### 3. Punctuality and timeliness

#### 3.1. Punctuality

The main points of the accomplishment of the SES 2006 were scheduled in the *Action Plan of Statistics Lithuania* for 2006, 2007 and 2008.

Orders of the Director General of Statistics Lithuania were the local legal background for this survey. They were as follows:

- Order No. DĮ-208 on the preparation for the Structure of Earnings Survey 2006 approved on 9 November 2006;

- Order No. DĮ-046 on the approval of the statistical questionnaire DUS-01 and methodical explanations for filling in the questionnaire of the Structure of Earnings Survey approved on 2 February 2007;

The questionnaire and methodical explanations for filling it in were published on 20 February 2007 in the *Official Gazette* (2007, No. 22-862).

- Order No. DĮ-93 on the approval of the schedule of actions of the Structure of Earnings Survey 2006 approved on 23 March 2007.

Main dates of the accomplishment of the SES 2006 were as follows:

- A sample for the SES 2006 was drawn in November 2006.

- Letters for the sampled enterprises and local units was prepared and sent out on 26 February 2007 (they informed concrete statistical units about the participation in the SES 2006 and invited them to submit the questionnaire until 30 April 2007).

- Letter for regional statistical offices were prepared and sent on April 2007 (they informed which statistical units of the region were selected in the sample and what work was planned for the regional statistical offices, i.e. to send questionnaires to the sampled units, to scan data, to consult enterprises, to make the first primary control of data, to accumulate statistics of mistakes and to supply all statistical information from a certain region according to an approved schedule).

- A special training course concerning the SES 2006 was organized for employees from regional statistical offices in April 2007.

- Warning letters (791) to enterprises which did not supply questionnaires were sent.

- The preparation of software for data entry and calculation of errors was finished by 15 October 2007.

- The preparation of software for the calculation of estimates and standard errors continued until March 2008

- The calculation of estimates, as well as verification of data at the aggregated level and their analysis, the coherence with data of other sources continued until June 2008.

- Data of the SES 2006 were transmitted to Eurostat on 30 July 2008.

- The report on the quality of the SES 2006 was prepared in December 2008.

### **3.2. Timeliness**

The time lag between the reference period of the SES 2006 and the release at the national level was above 18 months. On 3 July 2008, a press release *Average Earnings by Occupational Group, Level of Education, Length of Service of the Enterprise in 2006* was presented.

More detailed data were published on 3 September 2008, when an information note *Structure of Earnings in 2006* (consisting of 61 pages) as well as publication *Structure of Earnings in 2006* (consisting of 241 pages) on 10 November 2008 were presented to users.

These publications, both in Lithuanian and in English, were placed on the website of the Statistics Lithuania, at <http://www.stat.gov.lt>, as well. Also publications were disseminated through the library of the Statistics Lithuania.

Statistical information for users is presented followed to dates provided in the Advance release calendar, which is published on the website of the Statistics Lithuania, at <http://www.stat.gov.lt>.

Note: due to technical reasons and human factor-related problems, results of the SES 2006 were forwarded to Eurostat with a delay of 30 calendar days (on 30 July, 2008).

## **4. Accessibility and clarity**

### **4.1. Accessibility**

Data that are based on the SES, as well as on other labour statistics surveys, are deemed final when first released. Users can familiarise themselves with the results on the same day after the first publication (a press release, an information note and a publication) on the website of Statistics Lithuania, in the Database of Indicators, at <http://db1.stat.gov.lt/statbank>.

It was not foreseen to send statistical information on the structure of earnings for 2006 to reporting units included in the sample.

### **4.2. Clarity**

Results of the survey with main definitions were presented in a press release whereas with methodological explanations they were published in an information note.

The results of the survey were also published in a publication *Economic and Social Development in Lithuania* in July 2008, detailed indicators – in a publication *Structure of Earnings in 2006* and *Statistical Yearbook 2007*.

The publication *Structure of Earnings in 2006* was comprised of a wide description of a methodology and the main definitions of indicators, methods of calculation of indicators, summary of the sampling design, calculation of statistical estimates and errors, a short analysis of results, as well as tables and graphs of indicators.

The publications are available both in Lithuanian and in English on the website of Statistics Lithuania, at <http://www.stat.gov.lt/en/catalog/freereleaseslist>.

The quality description: average gross monthly earnings by major occupational group and level of education was prepared and published on the website of Statistics Lithuania.

## **5. Comparability**

### **5.1. Geographical comparability**

Indicators were collected according to Commission Regulation (EC) No. 1916/2000 implementing Council Regulation (EC) 530/1999 concerning structural statistics on earnings and on labour costs. All mandatory indicators were collected.

Some optional indicators were collected as well. They were as follows:

- Total number of employees in the local unit in the reference month (code of the indicator – 1.6);
- Other annual days of paid absence (code of the indicator – 3.4).

Some additional indicators for the calculation of aggregated indicators according to the EC Regulations were collected:

- Date of birth of the employee;
- Date of entry of the employee to the enterprise;
- Date of dismissal of the employee from the enterprise;
- Fixt working time;
- Fixt duration of working time;
- Other days not worked but paid;
- Days of sick leave; other days not worked and not paid;
- Fixt number of annual leave days paid in 2006

### **5.2. Comparability over time**

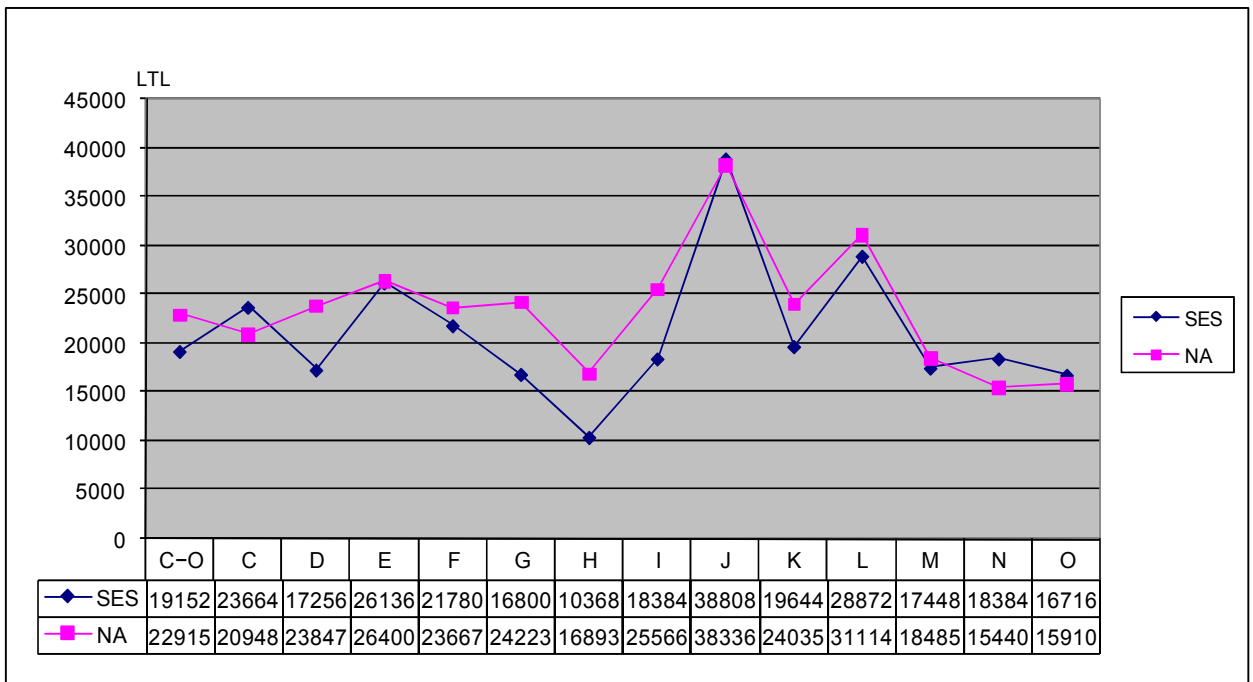
Definitions of indicators for the SES 2006 satisfied the requirements set for these indicators according to the European and national legal acts.

Data of the SES 2006 and 2002 are not directly comparable because the SES in 2002 did not cover individual enterprises (they employed about 9 per cent of all employees). Data, excluding individual enterprises, are totally comparable.

## **6. Coherence**

Comparisons will be taken between *Gross annual earnings per employee in 2006* from the SES 2006 and *Wages and Salaries per employee in 2006* from NA. The graph contains the results.

**Gross annual earnings (SES) and annual wages and salaries (NA) per employee in 2006**



The main differences of the results were as follows:

- The rate of black economy was not taken into account in the SES, whereas in NA it was estimated.
- *Gross annual earnings per employee* in the SES 2006 covered only wages and salaries in cash, whereas in the calculations of NA wages and salaries in kind and in cash were included.
- Gratuities were not included in the *Gross annual earnings per employee* in the SES 2006, while NA included them in the calculations.
- Daily allowances were included in the calculations of NA, but they were excluded from the SES calculations of annual earnings.



Submitted to regional statistics offices<sup>2</sup>  
 Labour Statistics Division<sup>1</sup>  
 Statistics Lithuania  
 29 Gedimino Ave., LT-01500 Vilnius

(Name of enterprise)

*The questionnaire to be scanned shall be  
 clean, not folded and filled in clearly.  
 It shall not be sent by fax.*

**STRUCTURE OF EARNINGS SURVEY DUS-01 for 2006**

Y Y Y Y - M M - D D No.

(Date of filling in)

Identification code of the enterprise	
Address of the enterprise	
Code of the main economic activity of the enterprise (EVRK)	
Name of the main economic activity of the enterprise (EVRK)	
Code of the local unit	
Name of the local unit	
Address of the local unit	
Code of the main economic activity of the local unit (EVRK)	
Name of the main economic activity of the local unit (EVRK)	

Data confidentiality guaranteed.

To be filled in whole numbers.

**Supplied on:** April 30, 2007

**Supplied to:** <sup>1</sup> the Labour Statistics Division of Statistics Lithuania –  
 by public authorities;

<sup>2</sup> regional statistics offices – by the sampled enterprises,  
 institutions and organizations.

We invite you to fill in an electronic questionnaire. The  
 description of procedures for filling in the e-questionnaire  
 is available on the website, at <http://www.stat.gov.lt>  
 Questionnaires or <https://e-formos.stat.gov.lt>.



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Identification code  
of the enterprise

.....

25

Identification code  
of the local unit

.....

DUS-01

### I. DATA ON THE ENTERPRISE AND THE LOCAL UNIT

<b>1. Form of ownership</b> (mark <input checked="" type="checkbox"/> )		<b>3. Total number of employees in the enterprise on 31 October 2006</b> .....	.....
1. Public (state or municipal)	<input type="checkbox"/>	of which	
2. Private	<input type="checkbox"/>	number of part-time employees .....	.....
<b>2. Collective agreement</b> (mark <input checked="" type="checkbox"/> )		<b>4. Total number of employees in the local unit on 31 October 2006</b> .....	.....
1. National	<input type="checkbox"/>	of which	
2. Sectoral (production, services, professional)	<input type="checkbox"/>	number of part-time employees .....	.....
3. Territorial (municipal, county)	<input type="checkbox"/>		
4. Enterprise	<input type="checkbox"/>		
5. Local unit	<input type="checkbox"/>	<b>5. Number of sampled employees</b> (indicate the number of employees whose data are presented in Chapter II of the questionnaire; q.v. Annex 2 of the questionnaire) .....	.....
6. None	<input type="checkbox"/>		

Please indicate, how much time you have spent filling in the questionnaire:

..... hr. .... min.

**Thank you for completing the questionnaire.**

Manager of the enterprise or  
an authorized person

.....  
(Signature)

.....  
(Name and surname)

.....  
(Questionnaire filled in by name and surname)

.....  
(Phone No)

.....  
(Fax)

.....  
(E-mail)

For consultations:

Statistics Lithuania: tel.: (8 5) 236 4878, 236 4782, 236 4658, 236 4865; email Ramune.Gailiuviene@stat.gov.lt  
Vilnius RSO (for respondents in Vilnius county): tel.: (8 5) 272 4424, 263 6035; email VilniausTSV@stat.gov.lt  
Kaunas RSO (for respondents in Kaunas, Marijampolė, Alytus counties): tel. (8 37) 31 2571; email KaunoTSV@stat.gov.lt  
Klaipėda RSO (for respondents in Klaipėda, Tauragė counties): tel.: (8 46) 34 0727, 34 0834; email KlaipedosTSV@stat.gov.lt  
Panevėžys RSO (for respondents in Panevėžys, Utena counties): tel. (8 45) 46 4241; email PanevezioTSV@stat.gov.lt  
Šiauliai RSO (for respondents in Šiauliai, Telšiai counties): tel.: (8 41) 52 5018, 52 5022; email SiauliuTSV@stat.gov.lt



0 886129 473846

Identification code of the enterprise

.....

26

Identification code of the local unit

.....

II. DATA ON THE EMPLOYEE

DUS-01

1. Number of the employee's time-sheet

.....

2. Last two digits of the employee's personal code

.....

3. Sex

1. Man

2. Woman

4. Date of birth

19 .. - M M - D D  
year Y month day

5. Occupation (position) (name and short description of the job)

.....  
.....

6. Level of education (mark )

- 1. Primary education or no primary
- 2. General lower secondary
- 3. General upper secondary
- 4. Vocational upper secondary
- 5. Special upper secondary
- 6. Post-secondary
- 7. Higher non-university and university
- 8. Doctoral degree

11. Fixed duration of working time (please fill in only one position):

of a working week ..... hr. .... min.

of a working month ..... hr. .... min.

12. Gross remuneration in October 2006, in Litas .....

of which:

1. remuneration for overtime .....

2. special payments for shift work, night work, rest days and holidays .....

13. Gross remuneration in 2006, in Litas .....

of which:

annual bonuses.....

7. Date of entry to the enterprise

..... - M M - D D  
year month day

8. Date of dismissal from the enterprise

2 0 0 6 - .. - ..  
month day

14. Number of hours paid during October 2006.....

of which:

number of overtime hours.....

9. Type of contract (mark )

- 1. Non-term
- 2. Fixed-term
- 3. Apprentice

15. Annual days of absence in 2006, in working days .....

of which:

1. number of paid annual leave days actually taken.....

2. other days not worked but paid .....

3. days of sick leave; other days not worked and not paid .....

10. Fixed working time (mark )

- 1. Full-time
- 2. Part-time

16. Fixed number of annual leave days paid in 2006, in working days

(to be filled in by educational, health and social work, public administration and defence; compulsory social security institutions of public form of ownership) .....

Notes:

.....  
.....



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## INFORMATION ABOUT SURVEY THE STRUCTURE OF EARNINGS FOR 2006 (Questionnaire DUS-01)

### LEGAL BASIS

The Law on Statistics of the Republic of Lithuania (Official Gazette, 1993, No. 54-1048; 1999, No. 114-3299); Council Regulation (EC) 530/1999 of 9 March 1999 concerning structural statistics on earnings and on labour costs (OJ 2004, p. 341, Chapter 5, tome 3); Commission Regulation (EC) No 1916/2000 of 8 September 2000 implementing Council Regulation (EC) No 530/1999 concerning structural statistics on earnings and on labour costs as regards the definition and transmission of information on structure of earnings (OJ 2004, p. 36, Chapter 5, tome 4), with the last amendments made by Commission Regulation (EC) No. 1738/2005 of 21 October 2005 (OJ 2005 L 279, p. 32).

### SURVEY METHOD, OBJECTIVE AND SCOPE

It is a sample survey. The questionnaire of the Structure of Earnings Survey is filled in by enterprises, institutions and organizations of all types of ownership, which have been selected in the survey sample.

The objective of the survey is to assess earnings of employees, their composition and structure in the whole economy by economic activity, occupation, educational level, employee's age, sex, enterprise size group, etc. The survey results are needed for economic, business tendency and tariff policy decision making.

The survey period is the calendar year 2006 and October 2006.

### PUBLICATION TIME AND LOCATION OF STATISTICAL INFORMATION

In July 2008 – press release; in August–October – information note and publication *Structure of earnings by employee's occupation, education, age, length of service in the enterprise*;

[www.stat.gov.lt](http://www.stat.gov.lt).

### DATA SUPPLY OBLIGATION

Article 14<sup>2</sup> of the Law on Statistics of the Republic of Lithuania:

“Legal entities are obliged by law to submit statistical data free of charge to ensure the implementation of the Work Programme of Official Statistics”.

### DATA CONFIDENTIALITY

Article 15<sup>2</sup> of the Law on Statistics of the Republic of Lithuania:

“Data of official statistics, provided direct or indirect identification of a respondent is feasible, when primary statistical data on him or his activity are collected, are deemed confidential and secured by law”.

### VIOLATION OF DATA SUBMISSION ORDER

Article 17 of the Law on Statistics of the Republic of Lithuania:

“Natural persons, managers of enterprises, institutions and organizations as well as other persons responsible for processing and provision of official statistical data, upon violation of this law and requirements of other statistics-related legal acts, are charged in accordance with laws of the Republic of Lithuania”.

Article 173<sup>2</sup> of the Administrative Code of the Republic of Lithuania (Official Gazette 1992 No. 21-610; No. 54-1557):

“Non-submission of statistical data to institutions and organizations responsible for handling official statistics according to the set order or submission of untruthful data incurs a fine from LTL 500 to LTL 1000.

A similar act committed by the person already punished by the administrative penalty for the infringement foreseen in the first part of the said article incurs a fine from LTL 3000 to LTL 6000.

Non-submission of documents supporting the submission of statistical data to employees of institutions and organizations responsible for handling official statistics or concealment of such documents as well as non-execution of legal requests made by the employees of the mentioned institutions incurs a fine to officers from LTL 500 to LTL 1000”.

## SELECTION PROCEDURE OF A SAMPLE OF EMPLOYEES IN THE ENTERPRISE OF THE STRUCTURE OF EARNINGS SURVEY FOR 2006

(According to the last two digits of the personal code)

1. Enterprises that have no local units and enterprises in which employees have to be selected from local units use the same sample selection procedure (see the table below).
2. The enterprise (local unit) has to take into consideration the fact to which enterprise (local unit) size group (specified in column 1 of the table) it belongs according to the average number of employees.
3. First of all, the enterprise prepares a list of employees working in it or in the sampled local unit on 31 October 2006, in which employees' personal numbers should be indicated. This list covers all employees at their main or secondary workplace irrespective of the number of hours worked.
4. Enterprises can make the list using the report prepared for the State Social Insurance Fund (Form 3-SD, code 27009) – "Report on state social security contributions payable by the employee during the 4<sup>th</sup> quarter of 2006", where last names and personal numbers of employees are indicated.
5. Please note that the list of employees does not include persons to whom from 1 January to 31 December 2006 child care leave until the child is three years of age was provided; employees who terminated an employment contract with the enterprise until 30 October 2006 or entered the enterprise after 31 October 2006 (did not work on 31 October); employees who from 1 January 2006 to 31 December 2006 did not work in the enterprise, e.g. worked in a foreign subsidiary of the sampled enterprise, etc. (see explanations for the questionnaire).
6. Enterprises having local units have to take into consideration the fact to which size group of local units (column 1 of the table) a concrete local unit (not the enterprise) belongs according to the average number of employees. A list of the sample of local units is provided in the annex together with a letter to the enterprise manager.
7. Employees are selected into the sample using the last two digits of their personal number. The starting point is 15. Let us consider an example. Let the specified number of employees be 70. According to this number of employees, the enterprise (local unit) falls within the third enterprise size group, where the average number of employees is between 50 and 99 (column 1 and row 3 of the table). In this case, the employees whose last two digits of the personal number are 15, 16, etc. are selected, until the 30<sup>th</sup> employee is selected. If there are not enough employees to be selected, then the employees whose last two digits of the personal number are 00, 01, etc. are selected.
8. If there are no employees whose last two digits of their personal code are 15, then the employees whose last two digits of their personal code are 16 are included on the list, etc.
9. If the number of employees with the same last two digits of their personal number (according to the size class of the enterprise) is higher than the needed, they are included in the sample according to the alphabetical order of their surnames until the needed number is selected. For example, it is needed to select 30 employees in the enterprise. There are 24 employees who have 15 as the last two digits of their personal number. All of them are included in the sample. Suppose, there are 20 employees with the last two digits of their personal number 16. In such case, 6 employees in the alphabetical order of their last name are selected.
10. Enter the said last two digits of the employees' personal code in position 2 of Chapter II of the questionnaire.

### Sampling scheme of employees in the enterprise

No.	Size class of the enterprise (local unit) by the number of employees	Last two digits of the personal number of an employee that is included in the questionnaire	Number of sampled employees of the enterprise (local unit)
A	1	2	3
1	1–9	all	all
2	10–49	15 or 15, 16, etc.	10
3	50–99	15 or 15, 16, etc.	30
4	100–249	15 or 15, 16, etc.	40
5	250–499	15 or 15, 16, etc.	60
6	500–999	15 or 15, 16, etc.	100
7	1000 and more	15 or 15, 16, etc.	150

## EXPLANATIONS FOR FILLING IN THE QUESTIONNAIRE DUS-01 OF THE STRUCTURE OF EARNINGS SURVEY FOR 2006

### I. GENERAL PROVISIONS

1. When filling in the questionnaire DUS-01 for 2006 of the Structure of Earnings Survey (hereinafter referred to as “the questionnaire”), follow these instructions:

1.1. Do not sully and crumple the questionnaire. Fill the questionnaire in capital letters, clearly with black or blue pen, which neither leaks nor shows through paper. Do not send the questionnaire by fax. Write the indicators in the boxes or mark with a set mark.

1.2. Write in numbers using only the digits provided in the example.

1.3. Write digits in **left-to-right** in the centre of boxes; if the value of the indicator consists of a lower number of digits than the number of given boxes, leave the rest of the boxes empty.

1.4. Do not erase or paste wrong answers; do not apply correction fluid.

1.5. **Cross** the wrong digits clearly, **with several lines** and write the right answers next to the box, or above or below the wrong record.

1.6. If there is no value of the indicator, leave boxes empty; do not write in commas, dashes, words, do not cross empty boxes.

1.7. Example of marking:



2. If the enterprise, institution, organization (hereinafter referred to as “the enterprise”) engages in various economic activities, the main economic activity is considered to be the one from which the enterprise receives the highest revenues or where the highest number of employees is employed.

3. A local unit is an enterprise, institution, organization or a part thereof (subdivision). A subdivision is a part of the enterprise, institution or organization (factory, workshop, store, restaurant, cafe, medical station, leisure centre, administration, etc.), situated within a certain administrative or geographic area, carrying out economic activity and having one or more employees. A subdivision is not a legal entity and can assume obligations, enter into transactions only when duly authorised by the enterprise, institution or organization.

4. A local unit code – a number consisting of seven or nine symbols, written in the Statistical Register of Enterprises of the Department of Statistics to the Government of the Republic of Lithuania (hereinafter referred to as “Statistics Lithuania”).

5. The main economic activity of the local unit is the one from which it receives the highest revenues or where the highest number of employees is employed. A code consisting of six symbols is assigned to the kind of activity according to the national version of the Statistical Classification of Economic Activities (EVRK Rev. 1.1), approved on 16 December 2002 by Order No. 252 of the Director General of Statistics Lithuania (Official Gazette 2002, No. 126-5744). The said classification was prepared based on the Statistical Classification of Economic Activities in the European Community (NACE Rev. 1.1).

6. Enterprises submit data only on those local units which were included in the sample. A sample list of local units is given in an annex together with a letter to the enterprise manager.

7. Enterprises which do not have local units do not fill in indicator 4 of Chapter I.

### II. DATA ON THE ENTERPRISE AND THE LOCAL UNIT

8. **Indicator 1** of Chapter I “**Form of ownership**”. Indicate the form of ownership of your enterprise:

8.1. the form of ownership of an enterprise is established taking into consideration the share of capital of the enterprise belonging to the state or private persons.

8.2. capital of the enterprise is public when 50 per cent and more of its authorized capital belongs to the state or municipalities.

8.3. capital of the enterprise is private when 50 per cent and more of its authorized capital belongs to Lithuanian or both Lithuanian and foreign natural and legal persons.

9. **Indicator 2** of Chapter I “**Collective agreements**”. Indicate the suitable position.

9.1. According to the Labour Code of the Republic of Lithuania (Official Gazette, 2002, No. 64-2569), collective agreements can be concluded on the following levels:

9.1.1. state (national) level;

9.1.2. sectoral (production, service, professional) level or territorial (municipal, county) level;

9.1.3. enterprise (agency, organisation) level or on the level of its structural subdivision;

9.2. If no collective agreements have been concluded in the enterprise, indicate position 6.

10. **Indicator 3 “Total number of employees in the enterprise on 31 October 2006”**. Indicate the number of employees (of which part-time employees) at the main or secondary workplace on 31 October 2006.

An employee is a natural person according to Article 13 of the Labour Code of the Republic of Lithuania possessing legal capacity in labour relations and employed under an employment contract for remuneration.

**10.1. The number of employees includes:**

10.1.1. employees who have direct employment contracts and receive remuneration, irrespective of the type of work performed, number of hours worked (full-time or part-time) and the duration of the contract (fixed-term or non-term), and irrespective of the fact whether his/her working place is the main or secondary;

10.1.2. state politicians, statutory civil servants whose service is regulated by a statute approved by law or by the Law on the Diplomatic Service of the Republic of Lithuania (Official Gazette, 1999, No. 7-140), other civil servants whose service is regulated by the Law on Public Service of the Republic of Lithuania (Official Gazette, 1999, No. 66-2130; 2002, No. 45-1708), etc.;

10.1.3. persons temporary working abroad who received remuneration;

10.1.4. persons who were on child care leave until the child is three years old on 31 October 2006 for the period shorter than one year;

10.1.5. women who on 31 October were on maternity leave;

10.1.6. men who on 31 October were on paternity leave;

10.1.7. persons who did not work on 31 October 2006 due to idle time and persons who were on unpaid leave on 31 October;

10.1.8. employees who were employed in the enterprise through the mediation of the Labour Exchange of the Republic of Lithuania;

10.1.9. apprentices with whom employment contracts were concluded.

**10.2. The number of employees excludes:**

10.2.1. persons to whom from 1 January to 31 December 2006 child care leave until the child is three years old was granted;

10.2.2. employees who terminated employment contracts with the enterprise by 30 October 2006 or entered the enterprise after 31 October 2006 (did not work on 31 October);

10.2.3. employees who from 1 January to 31 December 2006 did not work in the enterprise and did not receive (or received part of) remuneration, e.g. were undergoing training or working in a foreign affiliate of the sampled enterprise, etc.;

10.2.4. management staff or members of management boards whose remuneration mainly takes the form of a share in profits or lump sum;

10.2.5. temporary staff from other enterprises (they are included in the number of employees of the enterprise in which they have signed employment contracts but not in the enterprise in which they actually work);

10.2.6. persons under mandatory military or alternative national defence service;

10.2.7. persons having author's or other civil contracts;

10.2.8. persons holding business certificates;

10.2.9. apprentices with whom no employment contracts were concluded.

10.3. **“Part-time employees”** are persons who by an agreement with the employer or on their own request for health reasons and in other cases established in Article 146 of the Labour Code of the Republic of Lithuania work shorter time (less than full-time) than provided by law and a collective agreement. Daily and weekly part-time is regulated by Resolution No. 1508 on the approval of the list of conditions related to the procedure of establishing part-time work and duration of the Government of the Republic of Lithuania of 29 November 2004 (Official Gazette, 2004, No. 173-6406).

10.4. Employees who in accordance with law, a collective agreement or an employment contract worked shorter time and received average remuneration for time worked are considered to be full-time employees.

**11. Indicator 4 “Total number of employees in the local unit on 31 October 2006”**.

11.1. Indicate the number of employees in the local unit whose name, code and address are entered in Annex 1 of the questionnaire, at main or secondary workplace on 31 October 2006.

11.2. Indicate the number of part-time employees in the local unit.

11.3. Enterprises which do not have local units do not indicate the value of this indicator.

12. **Indicator 5 “Number of employees to be sampled”**. Indicate the number of employees whose data are presented in Chapter II of the questionnaire. Sampling procedures of employees in the enterprise (local unit) are presented in Annex 2 of the questionnaire.

### III. DATA ON THE EMPLOYEE

13. Position of Chapter II **“Identification code of the enterprise”**. Indicate the code of the enterprise that was written in the position of Chapter I **“Identification code of the enterprise”**.

14. Position of Chapter II **“Code of the local unit”**. Indicate the code of the local unit that was written in the position of Chapter I **“Code of the local unit”**.

15. **Indicator 1 “Number of the employee’s time-sheet”**. Indicate the number of the time-sheet of the employee whose data are presented. If the employee has not been assigned a number of a time-sheet, indicate his/her serial number.

16. **Indicator 2 “Last two digits of the employee’s personal code”**. Indicate last two digits of the personal code of the employee who was selected in the sample of employees according to the selection procedure.

17. **Indicator 3 “Sex”**. Indicate the suitable position.

18. **Indicator 4 “Date of birth”**. Indicate the last two digits of the year, month and day of birth (2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup> digits of the personal code) in respective boxes.

19. **Indicator 5 “Occupation (position)”**. Indicate the occupation (position) of the employee and introduce a short description of the job.

19.1. Occupation is defined as tasks carried out or responsibilities assumed, but not the speciality acquired.

19.2. If the occupation of the employee has changed in the reference year, indicate the one that was on 31 October 2006. If the employee has several occupations, indicate the main occupation.

20. **Indicator 6 “Level of education”**. Indicate the education acquired in public schools and non-public schools acknowledged by the state with reference to a graduation certificate, general certificate of secondary education, diploma, etc.

20.1. If the employee is still studying, education already achieved is indicated. For persons who attended a school course, but did not receive a school graduation certificate, education received earlier is indicated. For employees who indicate that they received incomplete higher education, the highest education acquired earlier is indicated (post-secondary, special upper secondary or general upper secondary education), based on a school graduation certificate, etc.

20.2. For the employee who received education abroad, education indicated by the employee him- / herself is shown.

20.3. Indicate one of the levels of education from the list below:

20.3.1. **Primary education or no primary**. It is indicated:

20.3.1.1. for employees who in a certain year graduated four or three grades;

20.3.1.2. employees who have no primary education but who attended primary school.

20.3.2. **General lower secondary**. It is indicated:

20.3.2.1. for employees who in a certain year graduated ten, nine, eight or seven grades of a general school;

20.3.2.2. for employees who did not acquire general lower secondary education, but graduated a vocational school and acquired general lower secondary education and professional qualification;

20.3.2.3. for employees who did not acquire general lower secondary education, but graduated a vocational school and acquired professional qualification;

20.3.3. **General upper secondary**. It is indicated:

20.3.3.1. for employees who graduated general schools (twelve, eleven or ten grades);

20.3.3.2. for employees who acquired general lower secondary education, graduated a vocational school granting general upper secondary education and professional qualification;

20.3.3.3. for those who acquired general lower secondary education and graduated a vocational school granting professional qualification.

20.3.4. **Vocational upper secondary** education is indicated for employees who graduated general schools and then completed a vocational school granting professional qualification.

20.3.5. **Special upper secondary** is indicated for employees who completed technicums or other type of a specialized secondary school (pedagogical, medical, cultural, etc.) until 1991.

20.3.6. **Post-secondary** is indicated for employees who graduated college type schools or conservatories in 1994 and later.

20.3.7. **Higher non-university and university** is indicated for employees who graduated from higher schools, except the People’s University or the University of Marxism and Leninism.

20.3.8. **Doctoral degree** is indicated for employees who graduated doctoral studies, defended a dissertation and gained a doctoral degree.

21. **Indicator 7 “Date of entry to the enterprise”**. The date of the last admission to work in this enterprise is indicated, e.g. the last two digits of the year, month and day when the employee was admitted to work.

21.1. If an employee has entered the same enterprise for several times and employment relations were terminated, indicate the date of his/her last admission to work.

21.2. Pursuant to Article 30 of the Labour Code of the Republic of Lithuania, upon reorganizing the enterprise, employment relations of the employee continue. The change of the enterprise manager, the name of the enterprise, incorporation to another enterprise shall not terminate the length of service of the employee. In such cases, the date of the employee’s last admission to work prior to reorganization is indicated.

22. **Indicator 8 “Date of dismissal from the enterprise”**. Indicate the date of employee’s dismissal from the enterprise in 2006, i.e. a month and day when she/he was dismissed from work in the reference year.

If an employee in 2006 was employed in the same enterprise for several times and terminated employment relations for several times, indicate the date of the last dismissal.

23. **Indicator 9 “Type of a contract”**.

23.1. Indicate the type of a contract concluded with the employee:

23.1.1. non-term employment contract. It is a contract of indefinite duration between the employee and the employer, for which the actual duration of the contract has not been agreed in advance, i.e. the job of the employee is permanent.

23.1.2. fixed-term employment contract. It is a contract between the employer and the employee, for which the duration of the contract has been determined, but which does not exceed a period of five years. The duration of the employment contract can be determined until a certain date or the appearance, change or end of certain circumstances.

23.1.3. it can be a non-term of a fixed-term employment contract with an apprentice. An apprentice is an employee working according to an employment contract who participates in the production process only partially because he/she dedicates the major part of his/her working time to studying the profession.

23.2. All work carried out in the enterprise which is executed by a natural person according to an agreement with the employer or his/her representative has to be established in an employment contract. Contracts on a secondary job, seasonal work, contracts with homeworkers and other contracts are classified under fixed-term or non-term employment contracts taking into consideration the fact whether they were concluded for definite or indefinite time.

24.3. In case the type of the contract was changed during the reference year, indicate the contract that was effective on 31 October 2006.

24. **Indicator 10 "Fixed working time"**. Indicate "working full-time" or "working part-time" if the employee works full-time or if the employee works part of the day or week (half a day, three quarters of normal hours of work, etc.).

24.1. In case the type of the contract was changed during the reference year, indicate the contract that was effective on 31 October 2006

24.2. **Indicator 11 "Fixed duration of working time"**. Indicate the concrete fixed duration of a working week or month (in case of summary recording of working time).

24.2.1. **Fixed duration of a working week**. Pursuant to Article 144 of the Labour Code of the Republic of Lithuania, working time may not exceed 40 hours per week.

24.2.1.1. A daily period of work must not exceed 8 working hours. Exceptions may be established by laws, Government resolutions and collective agreements.

24.2.1.2. Maximum working time, including overtime, in a week period must not exceed 48 hours.

The duration of a fixed working week of a part-time employee should be shorter (in view of part-time) than the duration of a fixed working week of a full-time employee.

24.2.2. **Fixed duration of a working month**. This part of the questionnaire is filled in by the enterprises where summary recording of working time has been introduced:

24.2.2.1. in continuously working enterprises, agencies and organizations, in jobs where the working day (shift) is organised in sessions and in some jobs where, due to technological processes, it is impossible to observe the duration of a working day or a working week set for a specific category of workers, summary recording of working time may be introduced.

24.2.2.2. the duration of a fixed working month of a part-time employee should be shorter (in view of part-time) than the duration of a fixed working month of a full-time employee.

25. **Indicator 12 "Gross remuneration in October 2006, in litas"** is the amount of cash payments paid to the employee in October 2006, including compulsory deductions (individual income tax and social insurance contributions payable by employees).

25.1. **Gross remuneration in October 2006 includes:**

25.1.1. basic wages and salaries for work performed or time worked (direct pay);

25.1.2. all kinds of additional payments for damaging, harmful, dangerous working conditions, work at night, work during official holidays or weekends, additional functions, work or services, etc.;

25.1.3. remuneration for overtime;

25.1.4. regular bonuses, additional payments (for professional skills and experience, qualification, diligence, punctuality, etc). Regular bonuses are regularly monthly paid bonuses;

25.1.5. earnings for time not worked (for annual leave, idle time that is not the employee's fault, other days not worked foreseen by law and collective agreements, additional holidays, etc.);

25.1.6. employees of newspapers, magazines, telegram agencies and publishers, printing houses, television networks, radio broadcasting stations and other organizations get royalties on the basis of the law and employment contracts or collective agreements;

25.1.7. other payments directly linked to work paid on the basis of the law, a collective agreement or an employment contract.

25.2. **Gross remuneration in October 2006 excludes:**

25.2.1. payments for previous years paid in October;

25.2.2. unpaid part of remuneration paid to the civil servants of state and municipal institutions and organizations whose gross remuneration is calculated and paid by applying the indexation coefficient, which was paid in October (it is included in gross remuneration for 2006);

25.2.3. irregular bonuses for annual work results; quarterly bonuses, half-yearly bonuses and other irregular bonuses;

25.2.4. severance pays and compensations to employees leaving the enterprise;

25.2.5. late penalties for late payment of the wage;

25.2.6. cash compensations for unused annual leave;

25.2.7. dividends;

25.2.8. material allowances;

25.2.9. canteen subsidies for employees;

25.2.10. other compensations (for rent, public utilities, monthly transportation tickets, etc.);

25.2.11. non-returnable loans for houses and dwellings construction;

25.2.12. payments for temporary incapacity for work, maternity leave and child care leave until the child is one year old paid by the employer;

25.2.13. remuneration for working time paid less than basic earnings (direct pay), i.e. pays for idle time which is not the employee's fault, etc.;

25.2.14. sick leave payments and other payments from the funds of the Stat Social Insurance Fund;

25.2.15. payments which are not related with the employee's remuneration and work results;

25.2.16. expenditure on business trips (daily allowances, accommodation costs, etc.);

25.2.17. earnings of employees who work on the basis of patents or author's contracts.

25.3. The calculated amount of cash payments for annual leave is distributed in proportion to the number of days of annual leave. Gross remuneration for October includes earnings for the days of annual leave in October. Earnings for the days of annual leave of the previous month are included in the earnings of that month and are excluded from gross earnings in October.



25.4. Indicate “**Remuneration for overtime**”. The calculated amount of cash payments for overtime worked in October includes only remuneration for overtime hours worked in that month (increased rate – at least one and a half of the hourly pay/monthly wages established for the employee). Earnings calculated for overtime hours worked in the previous months are not included.

25.5. Indicate “**Special payments for shift work, night work, rest days and holidays**”, which is not considered overtime. This position includes premiums for shift work, work at night and work during official holidays or weekends, but not direct pay or rate.

26. **Indicator 12 “Gross remuneration in 2006, in litas”** is the amount of cash payments paid to the employee during the year, including compulsory deductions (individual income tax and social security contributions payable by employees).

26.1. **Gross remuneration includes:**

- 26.1.1. basic wages and salaries for work performed or time worked (direct pay);
- 26.1.2. all kinds of additional payments (for damaging, harmful, dangerous, working conditions, work at night, work during official holidays or weekends, additional functions, work or services);
- 26.1.3. remuneration for overtime;
- 26.1.4. additional payments (for professional skills and experience, qualification, diligence, punctuality, etc);
- 26.1.5. irregular and regular bonuses;
- 26.1.6. irregular payments;
- 26.1.7. unpaid part of remuneration paid to the civil servants of state and municipal institutions and organizations, whose gross remuneration is calculated and paid by applying the indexation coefficient, which was paid in 2006;
- 26.1.8. payments for time not worked (annual leave, other days not worked foreseen by law and collective agreements, additional holidays, etc.);
- 26.1.9. tantiemes;
- 26.1.10. employees of newspapers, magazines, telegram agencies and publishers, printing houses, television networks, radio broadcasting stations and other organizations get royalties on the basis of employment contracts;
- 26.1.11. other payments directly related to work paid on the basis of law and an employment contract.

26.2. **Gross remuneration excludes:**

- 26.2.1. severance pays and compensations to employees leaving the enterprise;
  - 26.2.2. late penalties for late payment of the wage;
  - 26.2.3. dividends;
  - 26.2.4. material allowances;
  - 26.2.5. canteen subsidies for employees;
  - 26.2.6. other compensations (rent, public utilities, monthly transportation, dwellings, etc.);
  - 26.2.7. non-returnable loans for the construction of dwelling houses and dwellings;
  - 26.2.8. sick leave payments and other payments from the State Social Insurance Fund;
  - 26.2.9. payments for temporary incapacity for work, maternity leave and child care leave until the child is one year old paid by the employer;
  - 26.2.10. cash compensations for unused annual leave;
  - 26.2.11. expenditure on business trips (daily allowances, accommodation costs, etc.);
  - 26.2.12. earnings of employees who work on the basis of patents;
  - 26.2.13. earnings of employees who work on the basis of author’s contracts;
- 26.3. Gross remuneration includes only annual leave payments for the reference period. Remuneration for other periods is excluded.

26.4. “**Annual bonuses**” – irregular payments (paid not each pay-off period), which depend on individual or enterprise work results (profit, circulation, labour productivity, etc. of the enterprise). Those are bonuses which are calculated per quarter, half-year, nine months or once per year; one-off bonuses for the performance of immediate, important or complicated work (tasks); one-off payments for the performance of the functions of a temporarily absent workers or, on the basis of a written agreement of the employee, for the performance of additional work (if no additional employment contract is concluded); for individual results of the employee or a group of employees; Christmas or Easter bonuses (so-called “thirteenth” or “fourteenth” remuneration), also unpaid part of remuneration paid to the civil servants of state and municipal institutions and organizations, whose gross remuneration is calculated and paid by applying the indexation coefficient, which was paid in 2006.

27. **Indicator 14 “Number of hours paid during October 2006”**. Indicate the number of hours paid in October 2006.

27.1. Hours actually paid are the sum of hours actually worked (normal and overtime), including hours paid but not worked as established in the procedure provided for in the laws of the employer or in a collective agreement, e.g. idle time, holiday time, etc.

27.2. Hours paid exclude calendar days on sick leave, benefits paid from the funds of the State Social Insurance Fund or from employer’s funds; working time which is paid less than normal rates (direct pay), e.g. paid idle time which is not the employee’s fault, etc.

27.3. “**Number of overtime hours**”. Indicate the sum of overtime hours worked by the employee in October. Overtime is time worked in addition to hours worked during normal period of work (weekly/monthly). Hours paid at higher rates and related to the indicator mentioned in the variable “Remuneration for overtime” are included. Hours worked but not paid and time spent on commuting to work are not included.

28. **Indicator 15 “Annual days of absence in 2006, in working days”**. Indicate hours of work that were not worked by the employee but paid, and hours not worked and not paid according to the provisions established by laws or in a collective agreement.

28.1. Annual days of absence include: holiday time; idle time; days spent by the employee on a traineeship or qualification raising courses, days not worked due to sick leave (paid by the employer or the State Social Insurance Fund); days not worked by the employee for personal reasons irrespective of whether days were paid or not.

28.2. The sum of all days of absence should be equal to the sum of the total number of days of annual leave, a sick leave, vocational training, other days not worked but paid for, and days not worked and not paid for.

28.3. **“Number of days of annual leave“**. Indicate the number of days of annual leave actually taken in 2006 in working days. Days of annual leave include days of minimal, additional holidays as set in the order provided for in a collective agreement or an employment contract.

28.4. **“Other days not worked but paid for”**. Indicate other days not worked but paid for, not mentioned previously, e.g. paid idle time which is not the employee’s fault, days not worked but paid by the employer in the event of death or marriage of family members of employees or in other similar cases if it is provided for in a collective agreement. Also included are days spent in courses, on vocational training or improving the employee’s qualifications during the reference year.

28.5. **“Annual days of sick leave; other days not worked and not paid for”**. It is the number of days actually not worked (due to sickness or patient care) per year paid by the employer from his own funds or from the funds of the State Social Insurance Fund, also days that are not paid (in working days). It includes days not worked by women who were on maternity leave, persons who were on child care leave until the child is three years old or returned from the said leave in the reference year, also days not worked by men who were on paternity leave until the child’s age of one month. It also includes unpaid holidays, unpaid idle time which is the employee’s fault, etc.

29. **Indicator 16 “Fixed number of days of annual leave in 2006, in working days”**. Indicate the number of days of annual leave of an employee of certain occupation in working days, established by law, irrespective of the fact whether the employee was or was not provided annual leave in the reference year. The indicator has to be provided only by educational, health and social work, administration and defence, compulsory social security institutions of public form of ownership (state or municipal).

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