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ANNEX 1

Special conditions in connection with the release end of September 2009

In connection with the publication September 28th of the quarterly working time accounts for the second quarter 2009 and the annual working time account 1995-2008 at October 1.st 2009, some changes have been made in relation to the previous statistical data:

- The working time account has been postponed compared to a normal schedule where WTA would have been published in the middle of September. The reason for this is that payments were carried out and data reported, for one of the data sources included in the working time accounts, i.e. the statistics on aggregate wage and salary costs, at a later time than usually due to an amendment of the Danish VAT Act. The amendments made to the VAT Act implied that the payments of VAT and labour market contributions of the business enterprises could be deferred. The data reported on labour market contributions form the basis of the compilation of the statistics on aggregate wage and salary costs. The amendment of the VAT Act will give rise to delays in the publishing of the working time accounts for the first to the third quarter 2009.

- Now the annual working time account as well as the quarterly working time account are published at the level of the new industrial classification, DB07/NACE rev.2 in addition to the old industrial classification DB03/NACE rev. 1.1. In the database StatBank Denmark \ATR11, ATR11KV statistical data on the working time accounts are available as from 1995 converted into the new industrial groupings.

- The data on the number of employed, number of jobs and hours worked in the working time accounts as from the first quarter 2008 have been estimated on, among other data, the basis of data reports on A-income, which the Danish authorities have received via the new eIncome system. Until the end of 2007, the statistical data were estimated on the basis of monthly data reports on A-income from the Danish tax authorities. The 2 different forms of reporting data before and after 2008 implies that the statistical uncertainty with respect to the trends that can be estimated from 2007 to 2008 and 2009 is greater that would otherwise have been the case. Consequently, the statistical uncertainty with respect to the figures in the working time accounts from the first quarter 2008 onwards greater than for the previously published quarterly statistics.

- With the present publication structural data for 2007 has been integrated in the WTA. When the working time accounts use the short-term data sources, aggregate wage and salary costs, ATP statistics (Danish Labour Market Supplementary Pension Scheme) and monthly data reports on A-income, the information is converted from the related information on SENO to the related information of the workplace. The basis for this conversion is the workplace-related employment information from the most recently available structural statistics (the register-based labour force statistics and employment in business enterprises). With the present publication working place related employment data including the effect of the structural reform of Danish municipalities as from January 1.st 2007 are incorporated. This, together with revised information used for adjusting compensation for employees in 2006, has made a need for revision of 2006 data also. Major revisions from 2006 onwards has therefore been conducted in connection with the publishing of data in September 2009 compared to former releases. The revision is more pronounced than is usually the case when new structural data are incorporated.

Annex 2

2.1. Monthly data reports of A-income, MIA

Purpose and history

Since July 1995, the Danish Central Customs and Tax Administration have received data reports from business enterprises with respect to those persons, who have received A-income from the business enterprise in question during the month under survey. The reporting system is called "monthly data reports of A-income" abbreviated MIA.

To begin with, only business enterprises with at least 10 employees were obliged to report data. As from June 2000, MIA has, in principle, been a full-scale survey, when the obligation to report data was extended to comprise all enterprises paying out A-income.

Since May 1997, Statistics Denmark has weekly received MIA-data from the Central Customs and Tax Administration. The data supply contains primarily information relating to the latest month, but may also contain information relating to previous months and in a few cases later months. The data must be reported not later than the 10th of the subsequent month to which the A-income relates. However, the data reports for December are not to be reported before the 16th of January.

Information in MIA

The obligation to report data to MIA only comprises very few items of information. The monthly data reports include:

1. SE number (administrative unit) of the enterprise liable to report data

2. CPR number (unique personal identifier) of the income recipient

3. The A-tax period (month) to which the income relates

No direct information on the size of the amounts is contained in the primary data. Nor is there any information on which period within the month to which the information relates or any information on the labour intensity, which might indirectly provide information on the extent of the employment. Consequently, MIA is a gross compilation of employees' jobs, containing information on all employees who have had paid employment.

Data editing

The primary data are edited, to exclude data reports which do not relate to employment (e.g. pension, social assistance, state educational grants), before they are used in the WTA. Futhermore, only jobs for employees resident in Denmark are included, similar to the delimitation of the Register-based Labour Force Statistics (RAS).

Application in the WTA

The quarterly trends from MIA are in the WTA incorporated as a short-term data source for describing the seasonal trends over the year in the data series on jobs as well as employment for employees in the WTA. However, the 4th quarter in the WTA is fixed to the levels of jobs and employment in the structural statistics: Register-based Labour Force Statistics (RAS) and the Statistics on Employment in Businesses (EBS).

Differences between MIA and ATP statistics

MIA and ATP statistics as employment indicators are based on differing sets of assumptions, and consequently there are different interpretations of the results. A significant difference is that all persons, who are in paid employment, are covered by MIA, while ATP statistics only cover jobs with at least 9 weekly hours of work. Furthermore, a distinction between full-time employment and part-time employment is not made in MIA, while part-time employed persons are included in the estimated ATP full-time employment with weights that indirectly reflect the weekly number of hours in employment. It can also be mentioned that the payment pattern in ATP

statistics can account for the differences between MIA and ATP full-time employment, not only with respect to the levels, but presumably also with respect to the relative trends in employment.

If comparisons are made between the MIA population, with the same age distribution as in ATP statistics, it appears that for the period from June 2000 onwards, the total number of jobs in MIA for the comparable population in ATP statistics ranges in the interval between 2,550,000 and 2,700,000, while full-time employment in ATP statistics ranges, for purposes of comparison, in the interval between 2,150,000 and 2,250,000. The gross compilation of jobs in MIA thus manifests itself by the circumstance that the total number of observations in MIA is markedly higher than the estimated number of full-time employed persons in ATP statistics.

ATP statistics in the WTA

Apart from being applied as a check on the WTA, the ATP statistics is applied in extrapolating MIA backwards in time, for the period before MIA became a full-scale survey.

2.2. MIA as quarterly indicator of jobs and employment in the WTA

MIA for description of the quarterly trends in jobs and employment for employees

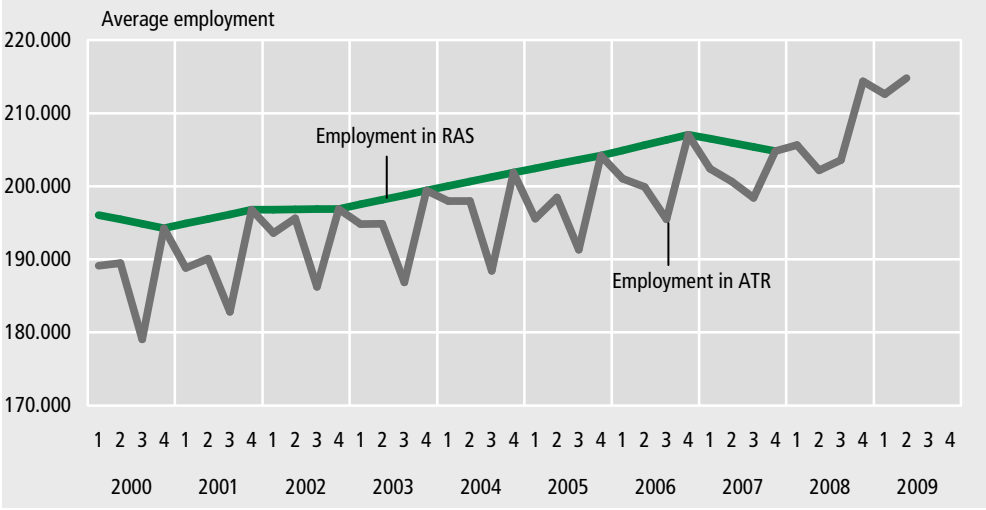
The reason for the 2004 revision of the WTA was a realization of the fact that the margins of statistical uncertainty at the very high detailed level of industries describing the seasonal trends in jobs and employment during the year were too high on the basis of the existing statistics. Since April 2004, efforts have been aimed at finding data of a better quality. It has proved that monthly data reports of A-income (MIA) can be used in describing the quarterly trends in jobs and employment for employees at detailed industry groups.

RAS determines the level for average employment in the 4th quarter

In the WTA, the level for average employment in the 4th quarter is determined by the Register-based Labour Force Statistics (RAS). Average annual employment is estimated as an average of the average employment of the 4 quarters.

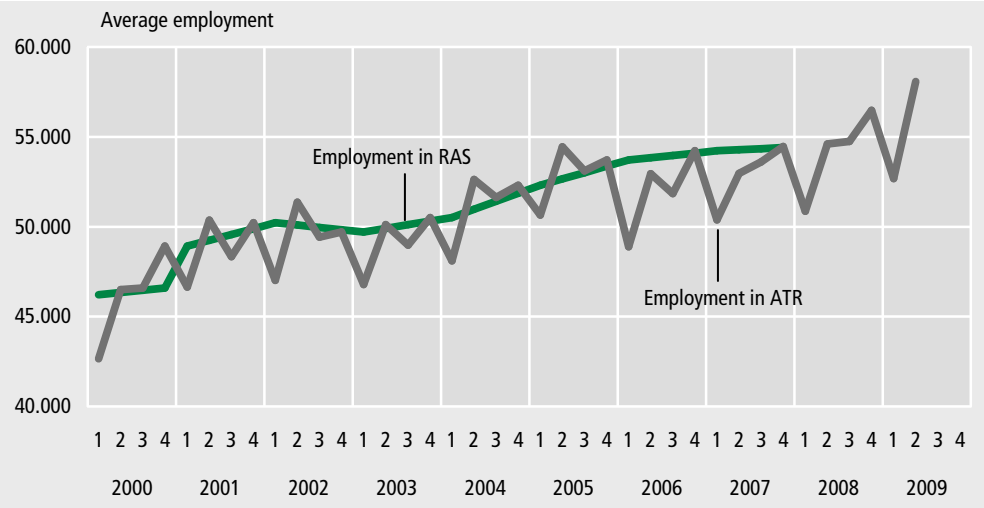
In order to illustrate the importance of applying MIA as regards the level of annual employment, employment trends for employees are, respectively, shown when MIA is applied in relation to applying a simple average of two RAS statistics compiled at the end of November.

Figure 2.1 **27 industry grouping education (8000) in the WTA**



Note: As from January 2007, the structural reform of Danish municipalities has resulted in amalgamated municipalities, creation of regions and major relocations of tasks within the public sector. This has, among other things, an impact on the 27-grouping: education (8000).

Figure 2.2 **111 industry grouping entertainment, culture and sporting activities (920000) in the WTA**



Average annual employment is overestimated in some industries

In some industries, e.g. *supermarkets and retail sale of groceries,* the average of 2 RAS statistics can very well represent average annual employment. In other industries, the RAS average will not give a representative picture of annual employment. For example, the general industry group *education* shows a clear seasonal pattern, where the lowest rate of employment is seen in the 3rd quarter (coinciding with summer vacation) and the highest rate in the 4th quarter. Due to the fact that the highest rate of employment is seen in the 4th quarter, average annual employment will be overestimated, if RAS was exclusively used for describing annual employment. Similarly, employment within *entertainment, culture and sporting activities* is overestimated when the average of 2 RAS statistics is applied.

MIA is better at describing the seasonal pattern

MIA has proved to be a good source for describing employment trends over the year, also at detailed industry groups. Furthermore, some industries are characterized by seasonal fluctuations, which also have an impact on the level of average annual employment.

2.3. MIA is replaced by eIncome in 2008

From 2008 MIA is replaced by running data reports that the Central Customs and Tax Administration receives via the new eIncome system. The different type of data reports in 2007 and 2008 implies that the seasonal pattern in 2008 is less accurate in comparison with previous years.

Annex 3

3.1. Calculation of average employment and average number of jobs in the WTA

Calculation of average employment and average number of jobs

Average employment (and average number of jobs) over the year is estimated as an average figure of average employment during the 4 quarters of the year (respectively, average number of jobs of 4 quarters). It is thus the quarterly system, which forms the basis for calculation of average employment and average number of jobs in the annual WTA[1].

[1] For other concepts in the WTA (hours worked and aggregate wage and salary costs), the quarterly system forms the basis for the calculation of *provisional annual values,* but in connection with the calculation of the average number of jobs and average employment, the quarterly system forms the

The basis for the calculation of average employment and average number of jobs in the WTA is information on the number of persons employed in the Register-based Labour Force Statistics and number of primary and secondary jobs in the Statistics on Employment in Businesses at the end of November.

Register of Employment Statistics is used as source

The reason for choosing the Register of Employment Statistics as data source for estimating average employment and average number of jobs is that it gives access to a total population of persons employed and jobs with very detailed information.

It is not possible, exclusively, on the basis of the Register of Employment Statistics to estimate average employment/average number of jobs during the year, as the date-indications in the Register of Employment Statistics are only reliable, when they relate to the end of November, but not to the remaining part of the year.

Employment data and job data from the Register of Employment Statistics are aggregated to:

- 6-digit industry code (DB)
- market/non-market production (on the basis of the functional code in the Central Business Register)
- classification by status groups (employees, assisting spouses and self-employed persons)
- classification by primary and secondary jobs
- sex
- 4 rough categories of comprising number of hours worked (divided on the basis of ATP contributions, corresponding to 0-8 hours per week, 9-17 hours per week, 18-26 hours per week or more than 27 hours per week)

Projection over the year for employees

Short-term data sources are used for projecting average employment and average number of jobs over the year.

The development over the year is estimated in the WTA by combining structural statistics at the end of November for employees and the quarterly short-term data source MIA.

Data from MIA is aggregated to 6-digit industry code, a functional distribution between market and non-market productions and services, and sex.

Subsequently, employment is projected on the basis of the equation (1) and number of jobs on the basis of equation (2):

$$(1)\ av.employment\ {}^{i}_{t} = RAS(employment)^{4}_{t-1} \times \frac{MIA^{i}_{t}}{MIA^{4}_{t-1}}, i = 1,..,4\,qrt$$

$$(2)\ av.jobs\ {}^{i}_{t} = EBS(no.ofjobs)^{4}_{t-1} \times \frac{MIA^{i}_{t}}{MIA^{4}_{t-1}}, i = 1,..,4\ qrt.$$

Projection over the year for self-employed persons and assisting spouses

For self-employed persons and assisting spouses, the development in jobs is exclusively estimated as an even development from one structural statistic to the next (persons employed in the RAS and number of jobs in the Statistics on Employment in Businesses). However, rolling annual statistics[2] from the Labour Force Survey are applied for projection during the period after the latest structural statistics (i.e. as from the 4th quarter of 2007). In order to reduce the margins of sampling errors, the

basis for the annual values throughout the entire period covered by the time series, and not only for the period in which the structural data sources are not available.

[2] Rolling annual statistics – the 4 most recent quarters.

overall trend in employment for respectively self-employed persons and assisting spouses from the rolling annual statistics from the LFS is applied as an indicator during the period of projection.

These quarterly statistics form the basis for the annual compilations of average employment in the Working Time Accounts. If the projected values for average employment and average number of jobs do not comply with the register-based statistics, which represent the 4th quarter of the year, the difference will be distributed as an even development over the year, implying that 25 pct. of the difference is added to the 1st quarter, 50 pct. of the difference is added to the projection in the 2nd quarter, 75 pct. of the difference is added to the projection in the 3rd quarter and the total difference is added to the statistics for, respectively, average employment and average number of jobs in the 4th quarter, which are thus fixed to the level of the structural statistics.

Annex 4

4.1. Calculation of hours worked in the WTA

Calculation of hours worked

Hours worked by employees are estimated by multiplying average weekly hours worked (exclusive of unpaid hours) per quarter from the Labour Force Survey, by the number of weeks in the quarter and by the average number of primary and secondary jobs in the quarter from the WTA (see annex 3).

When the quarterly development in the number of hours for employees is estimated in the WTA, data from the Labour Force Survey (LFS) is only divided by sex and the 4 categories of number of hours worked, implying that the seasonal pattern in the number of hours is, to a great extent, determined by the development in jobs for employees on the basis of MIA.

It is not possible to divide information for self-employed persons and assisting spouses in accordance with the 4 categories of number of hours worked, as self-employed are assisting spouses are not covered by the Danish ATP scheme. As self-employed persons and assisting spouses generally work many hours, it is assumed that they work full-time. However, the number of hours worked for secondary jobs for self-employed persons and assisting spouses has been fixed at half the number of hours worked for the corresponding groups working full-time.

As jobs for self-employed persons are estimated on the basis of rolling annual statistics, attempts have been made in the WTA to introduce the seasonal pattern in the number of hours by categorising the number of hours for self-employed according to 9 industry groups. It is assumed that self-employed persons are comparatively good at assessing in which industry they are employed.

Due to the statistical margins of uncertainty, the estimated number of hours worked for assisting spouses is calculated at aggregate level without breakdowns.

Raising of figures to annual level

Subsequently, the level for hours worked by employees is raised to the level, which is fixed in the annual *Working Time Accounts* on the basis of structural statistics, which also include hourly information for jobs held by the person in addition to his/her main occupation and largest secondary job.

When the provisional quarterly statistics on hours worked by employees are compiled for the period after the latest structural statistics, there is no structural level to which the figures can be raised. Instead, differences are calculated between quarterly data before and after annual enumeration for the most recent year with structural data available, which have been estimated in the most recent structural years, are used as basis, implying that the difference for the 1st quarter is also added to 1st quarters in

the future, the difference for the 2nd quarter is also added to 2nd quarters in the future, etc. These provisional statistics are revised, when new structural figures are available.

Unlike hourly data for employees, which are raised to a level based on detailed structural data reports from the business enterprises, the Labour Force Survey is the only source available, where hourly data can be found for self-employed persons and assisting spouses, i.e. weekly hourly data in primary and secondary jobs based on data reports from the employed persons themselves. When annual hours worked for self-employed persons and assisting spouses are estimated in the Working Time Accounts, annual hourly data for employees are used as basis, but adjustments have been made, with respect to the additional number of hours worked stated by the self-employed persons, respectively, the assisting spouses in relation to the employees in the Labour Force Survey. In this way, attempts are made to adjust level differences as the result of various types of data reports, while at the same time, information on annual job lengths is implicitly transferred from employees (e.g. information on the duration of the jobs), which constitutes information that would otherwise not have been available for self-employed persons and assisting spouses. The quarterly figures are raised to the estimated annual hourly data for self-employed persons and assisting spouses thus obtained.

Annex 5

5.1. Calculation of compensation of employees in the WTA

Overview

Compensation of employees in the WTA is basically estimated in the annual system, where the basis is made up by the published compensation of employees in the Statistics on Employment in Businesses (EBS), which are adjusted by means of a number of micro- and macro-based wage and salary components. This implies that the wage and salary concept is defined in accordance with the wage and salary concept applied in the national accounts. Wage and salary concepts, which are only found at aggregated level, are distributed for calculation level (micro level as from 2000).

Concurrently with the wage and salary concept applied in the WTA's national statistics, another wage and salary concept is defined, which is applied in EU's Short-Term Regulation (STS).

Annual wage and salary costs for employees

The Register of Employment Statistics contains information on A-income for all employees, and consequently, makes up the main source for the statistics on compensation of employees in the WTA. The Register of Employment Statistics is also supplier of the following information, which is used for adjustment of compensation of employees in the WTA: reimbursements of sickness and maternity benefit, ATP (Danish Labour Market Supplementary Pension Scheme) and pensions, which are currently paid out.

The wage and salary concept in the EBS[3] contains most of the wage and salary elements in the WTA, i.e. earnings, holiday allowance, public holiday allowance, subsidy/bonus of any type and other payments made to capital pension schemes, which are administered by the employers. However, the following elements are missing in compensation of employees in the EBS in relation to compensation of

[3]The publication of the Statistics on Employment in Businesses takes place on the basis of information in the Register of Employment Statistics, where information on number of primary and secondary jobs and number of workplaces at the end of November of the year, is published together with information on number of ATP full-time employed persons and A-income (inclusive of capital pension) during the year.

employees in the WTA: premiums for industrial injury insurance, specific fringe benefits, anniversary bonus, redundancy payments and gifts, ATP contributions, payments for pensions with current payments and contributions to civil servants earned pensions. However, compensation of employees in the EBS contains sickness and maternity benefits, which are refunded by the general government to the employers, and consequently, are not to be included in the WTA. Different adjustments of compensation of employees from the EBS are described below.

Compensation of employees in the WTA=
Compensation of employees in the EBS over 15 years
+industrial injury insurance
–taxable value of car and telephone
+fringe benefits at market prices
+anniversary bonus, redundancy payments and gifts
+shipping companies' contributions
+ATP (Danish Labour Market Supplementary Pension Scheme)
+pensions with current payments
+civil servants earned pensions
–reimbursement of maternity benefits
–reimbursement of sickness benefits

Quarterly projection over the year

Compensation of employees (compensation of employees in the WTA as well as Wages and Salaries in the STS) are projected quarterly on the basis of the seasonal development in the Indicator for Aggregate Payroll Costs. The Indicator for Aggregate Payroll Costs are based on the part of the labour market contributions liable to be reported with respect to aggregate wage and salary costs, and which is reported at the level of business enterprises (SE number). Before the Indicator for Aggregate Payroll Costs are used, they have been converted to the industrial classification as well as market was non-market production of the workplace and not that of the business enterprise. The level is raised to the level that applies with respect to the wage and salary concept used in the annual WTA.

Compensation of employees in the WTA projected quarterly form the basis for the calculation of the provisional annual statistics on compensation of employees in the annual WTA for the period, following the most recent compilation of the Statistics on Employment in Businesses (EBS).

$$WSUM_{t,i} = WSUM_{t-1,i} \times \frac{ag.w.\cos ts_{t,i}}{ag.w.\cos ts_{t-1,i}} + diff(i),\ i = 1,..,4\ kvt$$

Raising of data to annual level

If compensation of employees during the 4 quarters of the year do not sum up to the annual level, which appears from the adjusted wage from Register of Employment Statistics, the difference is distributed to compensation of employees in each of the quarters on the basis of the quarter's share of annual compensation of employees.

When the provisional quarterly statistics on compensation of employees are estimated for the period following the latest structural statistics, there is no structural level to which data can be adjusted. In practice, the adjustment is conducted by looking at the difference before and after the adjustment of structural information during the last year. This annual difference is distributed to the 4 quarters on the basis of the quarter's share of annual compensation of employees in the 4 quarters. During the period of projection, the difference for the 1st quarter is also added to 1st quarters in the future, the difference for the 2nd quarter is added to 2nd quarters in the future, etc. These provisional statistics are revised when new final (structural) figures become available.

Annex 6

Description of the transitions between the WTA and input sources for the WTA

As the WTA is the input source for the National Accounts, the transition from the WTA to the National Accounts will be described in the publications on the Danish National Accounts. Consequently, the existing revision of the WTA is not incorporated into the National Account until December 2009.

6.1 Transition between jobs and aggregate wage and salary costs in the WTA and in the Statistics on Employment in Businesses

The Statistics on Employment in Businesses contains information on the number of employee jobs. In certain areas the Statistics (EBS) on Employment in Businesses includes jobs which lie outside the delimitation of the WTA. Therefore there is an adjustment of the data from The Statistics on Employment in Businesses. See summary table 6.1.1.

Summary table 6.1.1. Summary table for employee jobs

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007*	2008*
	Number										
Employee jobs in the Statistics on Employment in Businesses, end-November[1]	**2 758 003**	**2 790 276**	**2 825 790**	**2 847 166**	**2 808 293**	**2 770 571**	**2 783 196**	**2 845 951**	**2 920 971**	**2 959 337**	.
Primary jobs filled by persons under 15 years	22 234	22 335	22 095	20 599	16 781	16 427	14 333	13 892	14 362	14 549	.
Primary jobs filled by persons on leave	25 926	25 983	26 538	25 374	36 527	40 847	38 855	39 775	40 263	41 266	.
Employee jobs in the working time accounts, 4th quarter	**2 709 842**	**2 741 949**	**2 777 055**	**2 801 155**	**2 754 927**	**2 713 297**	**2 730 008**	**2 792 312**	**2 866 346**	**2 903 522**	**2 942 266**
Employees jobs in the working time accounts, 3rd quarter	2 666 401	2 711 660	2 760 687	2 777 352	2 760 422	2 721 977	2 726 286	2 777 441	2 834 078	2 893 437	2 936 654
Employee jobs in the working time accounts, 2nd quarter	2 658 331	2 696 052	2 736 308	2 787 852	2 774 117	2 725 965	2 727 493	2 770 645	2 825 057	2 897 275	2 918 897
Employee jobs in the working time accounts, 1st quarter	2 559 589	2 634 350	2 683 654	2 720 571	2 703 882	2 676 630	2 654 457	2 670 695	2 747 316	2 843 443	2 871 000
Employees jobs for the year in the Working Time Accounts[2]	**2 648 541**	**2 696 003**	**2 739 426**	**2 771 733**	**2 748 337**	**2 709 467**	**2 709 561**	**2 752 773**	**2 818 199**	**2 884 419**	**2 917 204**

[1] The compilation of employee jobs in the Statistics on Employment in Businesses, (EBS) does not comply with the published figures in the EBS for the period before 2002. In order to obtain a consistent time series, the break of the data series, which was introduced in the statistics on jobs and employment at the end of November 2002, in the EBS and in the Register-based Labour Force Statistics, has been retrospectively compiled in the WTA. The statistics on jobs in the EBS is here without any activity limit as applied in the EBS, because all jobs and persons employed at workplaces with even low activities must be included in the labour market statistics and the economic statistics in accordance with international guidelines. [2] The annual number of employees in employment is calculated as an average of the 4 quarters.

Jobs filled by persons under the age of 15

Average number of primary and secondary employee jobs filled by persons less than 15 years is deducted from the number of jobs in the Statistics on Employment in Businesses. This lower limit corresponds to the common European (EUROSTAT's) delimitation of the labour force.

Adjustments for long-term absence

The Working Time Accounts only include those active jobs, i.e. jobs filled by persons, who are at work or who are only for a short-time absent from the labour market. Consequently, the extent of maternity leave in the primary and secondary jobs is deducted, because absence is of a long duration.

Average number of jobs over the year

The job-concept hereby achieved represents the average number of jobs in the 4th quarter of the year. When the average number of jobs is estimated for the remaining quarters of the year, the seasonal pattern of the corresponding job-concept in MIA is transferred, in a way, so that the 4th quarter always match the level of the adjusted job-concept from The Statistics on Employment in Businesses. The annual average number of jobs is estimated as an average of the statistics on jobs of the 4 quarters.

Summary table 6.1.2. Summary table for aggregate wage and salary costs

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007*
	DKK mio.									
Compensation of employees in the statistics on employment in businesses	**562 673**	**588 990**	**617 185**	**645 235**	**660 757**	**670 676**	**682 430**	**715 911**	**755 180**	**802 369**
- Compensation of employees for persons under 15 years	423	510	461	466	426	422	394	398	429	446
+ industrial injury insurance[1]	1 988	2 080	2 098	2 288	3 045	3 508	5 093	5 506	5 797	6 694
+ fringe benefits	7 819	8 424	8 849	9 190	9 662	10 124	10 829	12 459	13 310	14 244
- taxable value of car and telephone	3 743	4 201	4 562	4 682	4 658	4 601	4 606	4 360	4 628	5 035
+ anniversary bonus, redundancy payments and gifts	1 929	2 262	2 030	1 876	2 167	2 199	2 231	2 095	1 957	1 867
+ shipping companies' contributions	3	3	3	3	2	3	8	3	4	2
+ ATP (Danish Labour Market Supplementary Pension Scheme)	5 114	5 163	5 229	5 262	5 237	5 125	5 214	5 286	6 120	6 159
+ pensions with current payments	25 696	31 245	35 909	40 452	45 522	51 271	57 929	64 670	73 640	80 810
+ civil servants earned pensions	10 772	9 776	10 383	11 132	11 731	12 319	12 953	13 549	13 944	13 944
- reimbursement of maternity benefits	2 689	2 888	3 074	3 188	3 819	3 465	3 703	4 024	4 015	4 432
- reimbursement of sickness benefits	1 663	1 768	2 734	3 615	5 302	4 319	4 554	5 291	5 320	5 974
+Corrections in relation to consistency	- 16	224	350	424	- 5	440	968	- 162	- 2	1 189
WTA compensation of employees	**607 461**	**638 800**	**671 204**	**703 911**	**723 914**	**742 857**	**764 398**	**805 243**	**855 558**	**911 392**

1 January 1st 1999 The Occupational Decease Insurance (AES) took over the occupational decease part of the Industrial Injury Insurance. The industrial injury insurance includes paid premiums from AES.

In the Statistics on Employment in Businesses (EBS) the wage and salary concept contains most of the WTA wage and salary elements, e.g. earnings, holiday allowance, public holiday allowance, subsidy/bonus of any type, and payments made to capital pension schemes administered by employers. In relation to the WTA compensation of employees in the EBS does not include the following: premiums for industrial injury insurance, specific fringe benefits, anniversary bonus, redundancy payments and gifts, ATP contributions, payments for pensions with current payments, and contributions to civil servants earned pensions. However, compensation of employees in the EBS includes sickness and maternity benefits, which are refunded by the general government to the employers, and consequently, are not to be included in the WTA. Summary table 6.1.2. describes the different adjustments of the compensation of employees in EBS.

Persons under 15 years

The WTA represents employed persons with the minimum age of 15. Therefore the compensation of employees in jobs fulfilled by persons under 15 is subtracted from the statistics.

Industrial injury insurance

Employers are by law obligated to pay premiums for industrial injury insurance for their employees. This amount is added to the compensation of employees, as it is part of the employers' social contributions. The total paid premiums to industrial injury

insurance is distributed among the different industries according to their share of ATP full-time employees, as payment from the business enterprises depend on the number of full-time employees in the business enterprise. Further division into subgroups is made according to by information on the number of jobs in the subgroups.

Fringe benefits

Fringe benefits are earnings in kind. Adjustments for fringe benefits include the market value of staff restaurant subsidy, free newspaper, free PC, free travel, free residence, free car and free telephone, which is added to the compensation of employees in The Statistics on Employment in Businesses. The data originates from the Salary Information Register (COR) as estimations on the taxable value of the specific fringe benefits, where they are listed for each individual employee job over the year. This data, estimated in its taxable value, has been converted in the National Accounts into its market value. In the National Accounts the figures are divided into a 130-grouping of industries. The figures are again disaggregated according to relative shares of fringe benefits in the subgroups estimated in taxable values.

Taxable value of car and telephone

However, the Statistics on Employment in Businesses compensation of employees does include the taxable value of free car and free telephone, therefore the taxable value of free car and free telephone are deducted and replaced by its market values. See above.

Anniversary bonus, redundancy payments and gifts

The value of anniversary bonuses, redundancy payments and gifts is collected from the Salary Information Register (COR). The figures are listed for each individual employee job over the year, and the value is added to the compensation of employees from the Statistics on Employment in Businesses.

Shipping companies' contributions

Information on shipping companies' contributions is collected from the latest Statistics on Taxes and duties and then distributed by subgroups in the private sector part of the industrial group Water transport according to the relative share of compensation of employees in the subgroups.

ATP

Contributions to the Labour Market Supplementary Pension Scheme (ATP) are not included in the compensation of employees in the Statistics on Employment in Businesses. The total contributions – from both employees and employers – are collected from the Register on Employment Statistics.

Pensions with current payments

In the Statistics on Employment in Businesses compensation of employees only includes payments made to employer administered capital pension schemes. Therefore payments to employer administered pensions with current payments are added to the compensation of employees. The amounts are collected from the Central Pension Register for each employee, and are attached to the job where the employee had the largest earnings over the year.

Civil servants earned pensions

With the civil servants earned pensions the employees earn rights to pensions, but there are no payments to insurance companies, financial institutions or pension funds. In the Statistics of Public Finance an amount is estimated, which correspond to the earned rights. The WTA obtain these figures distributed on the industries of the National Accounts and the division of public/private sector, but redistribute and disaggregate the figures according to the distribution of civil servants earned pensions reported to the Earnings Statistics.

Reimbursement of maternity and sickness benefits

Information on reimbursements of maternity and sickness benefits is collected from the Sickness benefit register for each benefit claimant. If an employee had several jobs during the year the reimbursements are attached the job where the employee had the largest earnings over the year.

6.2. Transition between employment in the WTA and the Register-based Labour Force Statistics

6.2.1. Employees in employment

The summary table for employees in employment shows the differences between employment in the Register-based Labour Force Statistics and the WTA. In order to reflect more precisely the employment concept in the WTA, the number of primary employee jobs filled by persons less than 15 years has been deducted from employment in the Register-based Labour Force Statistics. These employment statistics at the end of November are assumed to represent average employment in the 4th quarter of the year.

Summary table 6.2.1 **Summary table for employees in employment**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007*	2008*
	Number										
Employees in employment in the Register-based Labour Force Statistics, end-November	**2 516 688**	**2 529 467**	**2 550 524**	**2 559 945**	**2 532 461**	**2 507 892**	**2 514 021**	**2 559 121**	**2 626 391**	**2 663 058**	.
Primary jobs filled by persons under 15 years	18 284	18 318	18 103	16 694	16 368	16 004	13 869	13 565	14 030	14 226	.
Employees in employment in the Working Time Accounts, 4th quarter	**2 498 403**	**2 511 148**	**2 532 418**	**2 543 214**	**2 516 094**	**2 491 888**	**2 500 152**	**2 545 614**	**2 612 361**	**2 648 832**	**2 685 799**
Employees in employment in the Working Time Accounts, 3rd quarter	2 467 186	2 491 254	2 523 288	2 527 394	2 520 344	2 498 588	2 499 877	2 537 235	2 584 525	2 638 538	2 680 968
Employees in employment in the Working Time Accounts, 2nd quarter	2 458 136	2 476 632	2 500 787	2 534 771	2 526 410	2 496 518	2 500 659	2 531 856	2 574 185	2 641 534	2 664 815
Employees in employment in the Working Time Accounts, 1st quarter	2 373 873	2 426 678	2 456 952	2 479 696	2 462 035	2 451 094	2 437 991	2 446 873	2 507 072	2 595 547	2 623 942
Employees in employment for the year in the Working Time Accounts[1]	**2 449 400**	**2 476 428**	**2 503 361**	**2 521 269**	**2 506 221**	**2 484 522**	**2 484 670**	**2 515 394**	**2 569 536**	**2 631 113**	**2 663 881**

[1] The annual number of employees in employment is calculated as an average of the 4 quarters.

* Preliminary figures.

6.2.2. Employment for self-employed persons and assisting spouses

The Working Time Accounts are the only labour market statistics, which include secondary jobs for self-employed persons and assisting spouses.

Employment for self-employed persons and assisting spouses is delimited in the Working Time Accounts in the same way as is the case of the Register-based Labour Force Statistics. Subsequently, self-employed persons comprise the following 4 groups: employers, payers of VAT, self-employed persons insured against unemployment and other self-employed persons.

The same adjustments are made in the delimitation of employment for self-employed persons and assisting spouses as those made for employees.

Summary table 6.2.2. Summary table for self-employed persons

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007*	2008*
	Number										
Self-employed persons in employment in the Register-based Labour Force statistics, end-November	**198 888**	**198 255**	**192 233**	**194 403**	**198 748**	**189 352**	**187 949**	**187 715**	**188 043**	**187 860**	.
Primary jobs filled by persons under 15 years	25	25	28	25	21	20	21	23	28	24	.
Self-employed persons in employment in the Working Time Accounts, 4th quarter	**198 863**	**198 230**	**192 205**	**194 376**	**198 725**	**189 332**	**187 928**	**187 692**	**188 015**	**187 836**	**192 183**
Self-employed persons in employment in the Working Time Accounts, 3rd quarter	198 532	198 525	194 231	194 359	198 171	191 808	188 392	187 858	188 073	188 005	190 821
Self-employed persons in employment in the Working Time Accounts, 2nd quarter	198 259	198 837	195 914	193 981	197 258	194 330	188 920	188 120	188 151	188 225	191 185
Self-employed persons in employment in the Working Time Accounts, 1st quarter	197 624	198 846	197 256	193 271	195 991	196 510	189 097	188 001	187 899	188 085	190 436
Self-employed persons in employment for the year in the Working Time Accounts[1]	**198 320**	**198 610**	**194 902**	**193 997**	**197 536**	**192 995**	**188 584**	**187 918**	**188 035**	**188 038**	**191 156**

[1] The annual number of self-employed persons in employment is calculated as an average of the quarters

* Preliminary figures.

Summary table 6.2.3. Summary table for assisting spouses

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007*	2008*
	Number										
Assisting spouses in employment in the Register-Based labour Force Statistics, end-November	**15 970**	**14 096**	**12 815**	**11 553**	**10 179**	**9 190**	**8 492**	**7 810**	**7 207**	**6 647**	.
Primary jobs filled by persons under 15 years	.	.	.	.	.	.	.	.	.	.	.
Assisting spouses in employment in the Working Time Accounts, 4th quarter	**15 970**	**14 096**	**12 815**	**11 553**	**10 179**	**9 190**	**8 492**	**7 810**	**7 207**	**6 647**	**5 763**
Assisting spouses in employment in the Working Time Accounts, 3rd quarter	16 433	14 607	13 171	11 903	10 556	9 481	8 702	8 021	7 395	6 824	5 648
Assisting spouses in employment in the Working Time Accounts, 2nd quarter	17 008	15 199	13 615	12 346	11 025	9 831	8 990	8 291	7 651	7 077	5 824
Assisting spouses in employment in the Working Time Accounts, 1st quarter	17 321	15 553	13 837	12 557	11 266	9 986	9 055	8 370	7 695	7 108	5 990
Assisting spouses in employment for the year in the Working Time Accounts[1]	**16 683**	**14 864**	**13 360**	**12 090**	**10 757**	**9 622**	**8 810**	**8 123**	**7 487**	**6 914**	**5 806**

[1] The annual number of assisting spouses in employment is calculated as an average of the 4 quarters.

* Preliminary figures.

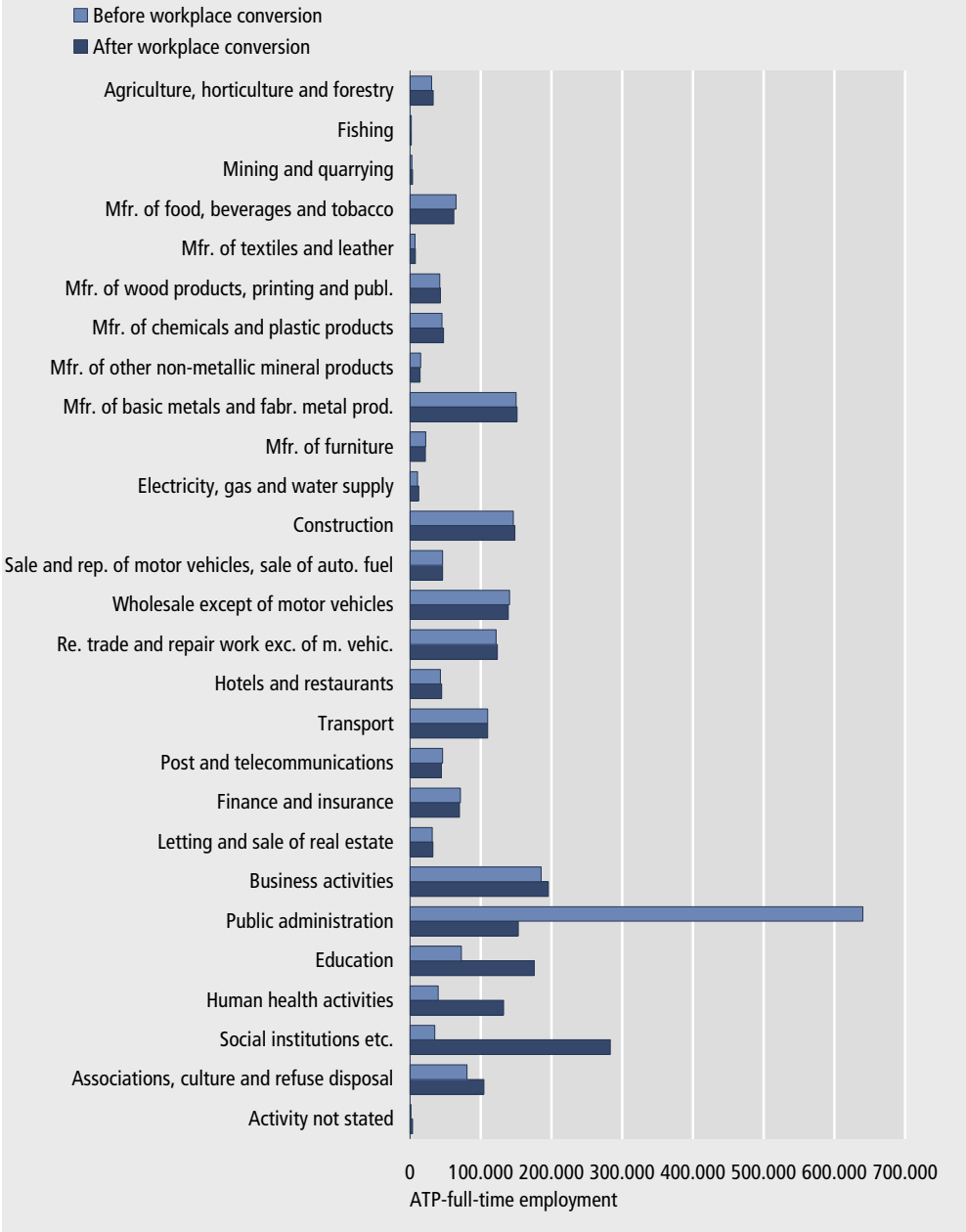
Annex 7

7.1. Industrial classification of associated workplaces and not the business enterprises

In the WTA information from MIA, the ATP Employment Statistics and the Indicator of Aggregate Payroll Costs is converted to the industry and sector of the workplace. In these sources data is reported at SE-numbers (administrative units), which usually only make a division into industry and sector on the main activity of the individual business enterprise possible (and not the associated workplace or workplaces). This conversion has been carried out by using the Register of Employment Statistics' distribution of wage and salaries costs, ATP full-time employment and number of jobs on associated workplaces.

In order to analyse the effect of the workplace conversion, the ATP figures on full-time employed persons before and after the workplace conversion are compared.

Figure 7.1 **ATP full-time employment before and after workplace conversion**



Looking at the 27-grouping, there is a great disparity between the ATP figures on full-time employment before and after the workplace conversion in *Public and personal services*.

Table 7.1 **ATP full-time employment before and after workplace conversion**

	ATP full-time employment in 3rd qtr. of 2005	
	Before workplace conversion	After workplace conversion
Public administration	640 142	153 101
Education	72 613	175 555
Health services	39 617	132 207
Social institutions	34 968	283 353
Associations, culture and refuse disposal	80 736	104 268

Please note that before the workplace conversion, *public administration* was at a much higher level (640.142) than when the same statistics for *public administration* were compiled at workplace level (153.101). There is a difference of 488.837 ATP full-time employed persons in the 3rd quarter 2005. However, the number of ATP full-time employed persons increases markedly after the workplace conversion within *Education, Health services, Social institutions and Associations, culture and refuse disposal*.

As the calculation of ATP full-time employed persons before the workplace conversion is conducted on the basis of the SE number of the business enterprise, the industrial classification of ATP full-time employed persons is not as precise as is the case after the workplace conversion. This is due to the fact that it is possible for a SE number to be the principal number for several workplaces engaged in different activities. The industrial classification of the business enterprise has then been conducted in accordance with the main activity on the basis of the total sum of the underlying workplaces.

Summary table 7.2 shows an example of the industrial classification on business enterprises not only affecting employment levels between industries, but also affecting employment trend figures in individual industries. It appears that ATP full-time employment increased by almost 12 pct. (the figures are not seasonally adjusted) within *Electricity, gas and water supply*, while there is a fall by about 4 pct. in the *WTA* from the 2nd quarter of 2004 to the 2nd quarter of 2005. The reason for this is that in accordance with the enterprise data from the Central Business Register, Copenhagen Energy was classified to *Public administration* in the 2nd quarter of 2004, even though only a few percentages of the ATP full-time employed persons work within public administration, while work within *Electricity, gas and water supply*. This is due to the fact that before the 2nd quarter of 2005, Copenhagen Energy was a public enterprise, where the main activity for the entire public sector is public administration. In the 2nd quarter of 2005 Copenhagen Energy went private and was, therefore, transferred to the industry *Electricity, gas and water supply,* which naturally gave rise to an increase in ATP full-time employment within *Electricity, gas and water supply*. If Copenhagen Energy had been classified to the industry *Electricity, gas and water supply* in the 2nd quarter of 2004, similar to what is the case for the largest part of Copenhagen Energy in the *WTA* (93 pct.), there would also have been a fall of about 7 pct. in ATP full-time employment, similar to that in the *WTA*.

Table 7.2 **ATP full-time employment subdivided into 9 industries**

	ATP full-time employment			Not seasonally adjusted figures		
	Before workplace conversion		Annual increase	After workplace conversion		Annual increase
	2. qtr. 2004	2. qtr. 2005		2. qtr. 2004	2. qtr. 2005	
	- full-time employees —		pct.	- full-time employees —		pct.
Total	**2 191 488**	**2 207 481**	**0,7**	**2 191 488**	**2 207 481**	**0,7**
Agriculture, fishing, quarrying	35 025	34 363	-1,9	38 218	37 680	-1,4
Manufacturing	371 796	360 897	-2,9	371 081	360 438	-2,9
Electricity, gas and water supply	9 096	10 135	11,4	12 675	12 125	-4,3
Construction	140 473	148 860	6,0	142 738	151 355	6,0
Ws. and retail trade; hotels, restaurants	337 952	345 397	2,2	342 196	347 822	1,6
Transport, post and telecomm.	155 487	154 843	-0,4	154 035	153 178	-0,6
Finance and business activities	271 201	282 354	4,1	282 014	292 183	3,6
Public and personal services	869 480	868 216	-0,2	847 840	848 712	0,1