DANMARKS STATISTIK

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EVB
Arbejde og Indkomst

Guide to Switching to the Standardised Index of Average Earnings after the Discontinuation of the Implicit Index of Average Earnings

Decision to Discontinue the Implicit Index of Average Earnings

Statistics Denmark has decided to discontinue the publication of the Implicit index of average earnings, and on 27 February 2026, the implicit index of average earnings was published for the last time with data for the fourth quarter of 2025.

Starting from the publication of the first quarter of 2026, the Standardised index of average earnings will be Statistics Denmark's official and only wage index product.

To make the transition as smooth as possible for users of the Implicit index of average earnings, we have prepared this guide explaining how to switch from the Implicit index of average earnings to the Standardised index of average earnings.

Points to Note When Switching

When switching from one index to another, it is important to ensure that index values from different series are not mixed. Follow these steps to avoid errors (see also the numerical example below):

1. Identify the relevant periods

- Determine the period that should be regulated using the implicit index.
- Determine the period that should be regulated using the standardised index.

2. Calculate the change for the selected periods for each index

- For the implicit index: calculate the change for the first selected period.
- For the standardised index: calculate the change for the next selected period.

3. Apply the change correctly

- Use the change from the implicit index to adjust the amount for the first period.
- Then use the change from the standardised index to adjust the amount for the next period.

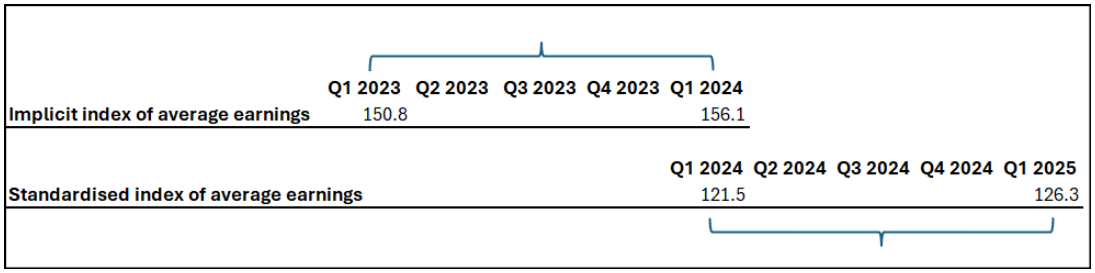
4. Avoid mixing index values

- Ensure that index values from different indices are not mixed in the same calculation. This can be ensured by always using index values from the same StatBank table.

Example of Switching from the Implicit to the Standardised Index of Average Earnings

- You most recently adjusted an amount using the Implicit index of average earnings in Q1 2024 by comparing the index value for Q1 2024 with the index value for Q1 2023 in the implicit index.
- You must now adjust using the Standardised index of average earnings in Q1 2025. This is done by comparing the index value for Q1 2025 with the index value for Q1 2024 in the standardised index.

Illustration of the transition to the Standardised index of average earnings when adjusting in Q1 2025



Source: www.statbank.dk/ILON12, www.statbank.dk/SBLON1

This means that if you have previously used the Implicit index of average earnings to adjust the period Q1 2023 to Q1 2024, you must now find the index values in the Standardised index of average earnings for Q1 2024 and Q1 2025 and calculate the earnings development using these two values.

As an alternative to calculating the annual change yourself based on index values, you can use the information already available in the relevant quarter in the StatBank table: "Change compared with the same quarter of the previous year (per cent)". In this case, the annual change will always be calculated based on the index value compared with the same period in the previous year.

By following these steps, you ensure that the adjustment is carried out correctly without mixing index values from different indices.

Adjusting an Amount Using Index Values

When calculating an annual change based on index values, the following formula is used. See also Statistics Denmark's general guidance on indexation.

For example, if an amount of DKK 1,200 is to be adjusted according to the development in an index from Q1 2024 to Q1 2025, the index values for the two periods are:

Q1 2024 = 121.5
Q1 2025 = 126.3

The adjustment can be calculated in two ways.
1. Calculate the percentage change and add it to the amount to be adjusted

Percentage change:	(126.3 – 121.5) / 121.5 = 0.0395 = 3.95 per cent
Change in DKK:	1,200 × 0.0395 = DKK 47.41
Adjusted amount:	1,200 + 47.41 = DKK 1,247.41

2. Calculate the adjusted amount by multiplying the original amount by the index in the most recent period and dividing by the index in the base period:
Adjusted amount: 1,200 × 126.3 / 121.5 = DKK 1,247.41

Adjustment of a Base Amount over a Longer Period – Linking Earnings Developments from the Two Indices

If you have previously used the Implicit index of average earnings to adjust a base amount over a longer period, the transition must be handled differently. It is important not simply to replace the entire time series with the Standardised index of average earnings, as the earnings developments in the two indices will not necessarily be identical. Instead, the earnings developments from the two indices must be linked.

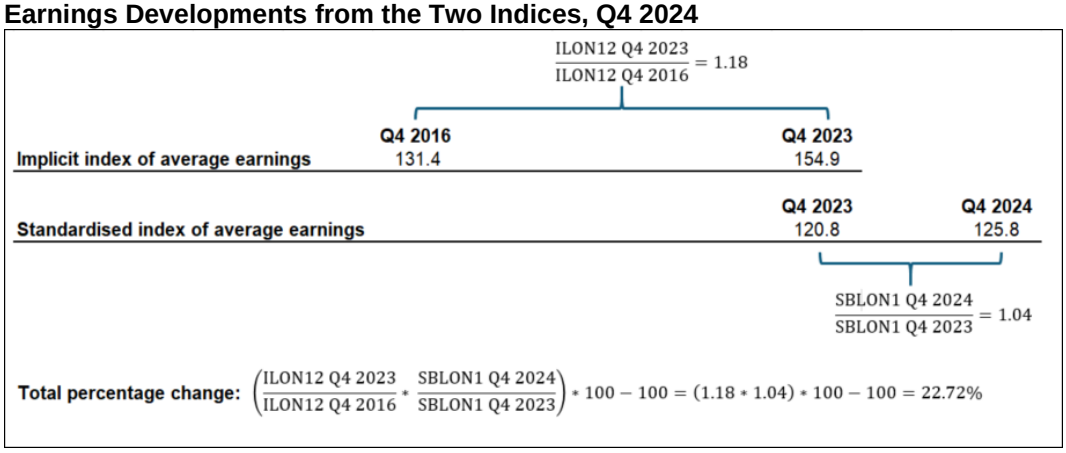
Follow these steps to avoid errors (see also the numerical example below):

- Calculate the adjustment factor for the first selected period using the Implicit index of average earnings
- Calculate the adjustment factor for the second selected period using the Standardised index of average earnings
- The new adjustment factor is obtained by multiplying the two adjustment factors above
- Going forward, the adjustment factor is calculated using the Standardised index of average earnings from the transition point to the current period, and this factor is multiplied by the original adjustment factor from the implicit index

Example of Switching from the Implicit to the Standardised Index of Average Earnings for a Longer Period

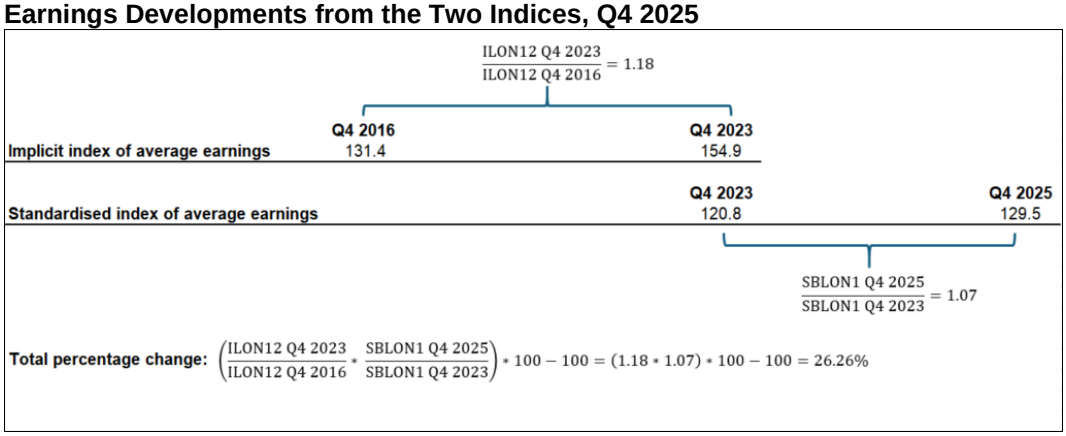
- You adjust annually relative to a base amount as at Q4 2016
- You most recently adjusted using the Implicit index of average earnings in Q4 2023, based on index values for Q4 2016 and Q4 2023 from the implicit index (e.g. ILON12)
- You must now adjust using the Standardised index of average earnings in Q4 2024. This is done using index values for Q4 2023 and Q4 2024 from the standardised index (e.g. SBLON1)
- The two adjustment factors (from the implicit index and the standardised index, respectively) are multiplied together

Illustration of Adjustment of a Base Amount over a Longer Period – Linking Earnings Developments from the Two Indices, Q4 2024



That is, the overall adjustment factor = adjustment factor from the earlier period × adjustment factor from the current period.
In other words, you use the original adjustment factor from the implicit index to adjust the period Q4 2016 to Q4 2023. The adjustment factor for the period Q4 2023 to Q4 2024 is calculated using index values from the Standardised index of average earnings for both quarters, and the earnings development for 2024 is derived from these values. Finally, the two adjustment factors are multiplied.
Below is an example where the original adjustment factor from the implicit index is used up to Q4 2023, and an adjustment factor from the standardised index has been calculated for the period Q4 2023 to Q4 2024.

Illustration of Adjustment of a Base Amount over a Longer Period – Linking Earnings Developments from the Two Indices, Q4 2025



Example of Adjustment of a Base Amount as at Q4 2016

You adjust annually relative to a base amount as at Q4 2016.

- The base amount as at Q4 2016 is DKK 1,200
- The earnings development calculated using index values from ILON12 for the period Q4 2016 to Q4 2023 is 18 per cent
- The earnings development calculated using index values from SBLON1 for the period Q4 2023 to Q4 2024 is 4 per cent

The new adjustment factor is calculated as follows:

New adjustment factor
= adjustment factor from ILON12 × adjustment factor from SBLON1

New adjustment factor
= 1.18 × 1.04 = 1.2272

Converted into total percentage change:
1.2272 × 100 − 100 = 22.72 per cent

Calculation of the Adjusted Amount

The adjustment can be calculated in two ways:
1. Calculate the change using the percentage and add it to the amount

Change in DKK:	1,200 × 0.2272	= DKK 272.64
Adjusted amount:	1,200 + 272.64	= DKK 1,472.64

2. Calculate the adjusted amount by multiplying the original amount by the adjustment factor

Adjusted amount:	1,200 × 1.2272	= DKK 1,472.64

Statistics Denmark's Role and Responsibility

The choice of index and the methods used to adjust an amount are entirely up to the parties entering into a contract or agreement. Statistics Denmark does not assume any legal or financial responsibility for the use of the indices. Statistics Denmark can assist by providing information about the indices and answering statistical questions, but such assistance is provided without any legal or financial liability for Statistics Denmark.