An Phríomh-Oifig Staidrimh

Central Statistics Office

Standard SIMS Report:

Earnings and Labour Costs

Single Integrated Metadata Structure (SIMS) Report

For

Earnings and Labour Costs

This documentation applies to the reporting period:

2025

Last edited: 27/07/2027

1. Table of Contents

2. Introduction

The Earnings and Labour Costs Quarterly release is based on data collected by the Earnings, Hours and Employment Costs Survey (EHECS). EHECS replaced both the four-yearly Labour Costs Survey and all other CSO short-term earnings inquiries from Q1 2008.

The Earnings and Labour Costs Annual release is based on annualised data from the four quarters of the Earnings, Hours and Employment Costs Survey (EHECS).

The Earnings and Labour Costs Quarterly release provides insight into the short-term developments of the Irish labour market by reporting a number of key labour market indicators, including average earnings and labour costs statistics, establishment employment statistics and job vacancy statistics. EHECS data is also used to fulfil quarterly Eurostat regulatory requirements such as the Labour Costs Index, Job vacancy Statistics and Short-term Labour Indicator statistics.

The Earnings and Labour Costs Annual release provide annual trends in average and total earnings and labour costs. It forms the basis for the Eurostat Labour Costs Survey which is completed every 4 years.

3. Contact

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4. Metadata Update

4.1. Metadata last certified

31/07/2026

4.2. Metadata last posted

August 2026

4.3. Metadata last update

27/07/2026

5. Statistical Presentation

5.1. Data Description

The purpose of the Earnings, Hours and Employment Costs Survey (EHECS) is to collect, compile and disseminate series of quarterly and annual earnings and labour costs statistics across economic sectors in Ireland

The labour cost index (LCI), as defined by Article 2 and Annex 1 of the Commission Regulation (EC) No 1216/2003 of 7th July 2003, shows short-term trends in the cost of employing labour on an hourly basis. It reflects changes in wages and salaries, non-wage costs, and the quantity of hours worked over the quarter and is important for monitoring inflationary pressures emanating from the labour market.
The series presented in this release and all estimates deriving from the EHECS survey are primarily of use as an indicator of trends in average earnings across different classifications. However, in interpreting the trends and in undertaking direct comparison of the average level of earnings across sectors, some caution in interpretation is warranted. For example, the results presented here are based on raw earnings levels. To get a true picture of differences in earnings levels of different employees, comparisons should take account of differences in the characteristics of employees, such as length of service, educational attainment level, nature of work, etc., none of which are available via EHECS. The additional information available from the National Employment Survey (NES) allows for a more detailed analysis of differences in earnings levels and should be referred to by users seeking more detailed information on earnings determinants than is available from EHECS.

It should be noted that all earnings are gross amounts before deductions for PRSI, tax and other levies. This is particularly relevant to the public sector since March 2009 when the pension levy was introduced.

Changes in the composition of employees in a given sector or group has an effect on the average levels of earnings and paid hours over time. For example, if the proportion of part-time employees increases within a sector then it would be expected that the average weekly earnings and paid hours would fall in that sector even if the hourly pay rates were unchanged. Similarly, if the contracted weekly paid hours for a sector increased, this would have no effect on average weekly earnings but would reduce the average hourly earnings of the sector.

Estimated averages do not reflect differences in characteristics of the job or the employees, and since EHECS collects aggregate data from each enterprise it is not possible to correct for such differences using EHECS data.

Labour Cost Index (LCI)
Results of EHECS are compiled and transmitted to Eurostat for inclusion in the Labour Cost Index. The quarterly Labour Cost Index (LCI) shows the short-term development of the total hourly costs incurred by the employers of maintaining their employees. In other words, the LCI measures the costs arising from the production factor 'labour'. The LCI covers the economic activities of industry and services (including public administration). The reference year of the index is currently 2020.

The LCI does not discount the "compositional effect" within an economic sector (i.e. changes in the hourly labour costs due to a change in the employment composition such as the share of low paid/high paid jobs). It is based on average hourly labour costs by NACE section and not on a fixed basket of job profiles. This means that, for instance, the LCI may increase due to the redundancy of low paid workers within one sector as the average of the remaining workers are higher paid than the ones made redundant.

The labour cost index data is collected by EU Member States and is transmitted to Eurostat. In addition to the index numbers, Eurostat provides annual and quarterly growth rates of labour cost. Further labour cost index information and data is available through the Eurostat website:
http://ec.europa.eu/eurostat/web/labour-market/labour-costs/database

5.2. Classification System

- NACE Rev. 2.0
- Broad Occupation Groups
- Enterprise Size Class
- Private Sector/Public Sector (including sub-sectors)

5.3. Sector Coverage

Activity Coverage: NACE sections B to S
Size Coverage: Enterprises with employment size of 3 or more employees

5.4. Statistical Concepts and definitions

Labour costs are defined as core expenditure borne by employers for the purpose of employing staff. They include employee compensation, with wages and salaries in cash and in kind, employer's pension contributions and other employer's contributions including social security contributions minus any subsidies and refunds received by the employers for employees.
These labour costs and their elements are defined in Commission Regulation (EC) No. 1737/2005 of 21st October 2005 amending Regulation (EC) No. 1726/1999 as regards the definition and transmission of information on labour costs.

The variable definitions are given in the EHECS instruction leaflet that is provided to surveyed enterprises in conjunction with the paper questionnaire.

Registered Employment:
Registered employment refers to the employment of respondent enterprises at the end of the reference quarter. For non-respondent enterprises and enterprises not in the sample, registered employment refers to the employment from the Business Register. The Business Register base enterprise employment on data from the latest revenue P35 files. The Business Register has a lag of between 12 and 18 months between the current quarter and the latest revenue P35 file. For this reason the Business Register is not a suitable measure of short-term trends in employment. Thus, sectoral registered employment is adjusted to reflect the trends of the Labour Force Survey (LFS) sectoral employment. The LFS is designed to measure short term changes in employment.

Average Employment
For respondent enterprises average employment refers to the average of the quarters' opening employment and closing employment. This variable is used as the denominator in calculating average earnings per person and average paid hours per person.

All Employees
All persons who have a direct employment contract with an enterprise as employees, who receive wages or salaries. Persons not working for salary e.g. family members, directors, partners, outside pieceworker's, etc. are not considered employees but other persons engaged. These workers are included separately but not used in the calculation of derived variables. All employment figures are rounded to the nearest hundred.

Full-time Employees
Employees whose regular working hours are the same as the collectively agreed or customary hours worked in the enterprise, irrespective of the duration of the employment contract. Full-time employment often comes with benefits that are not typically offered to part-time, temporary, or flexible workers, such as annual leave, sick leave, and health insurance.

Part-time Employees
Employees whose regular working hours are less than the collectively agreed or customary hours worked in the enterprise. The definition of part-time varies from enterprise to enterprise but in general part-time employees work 80% or less of the regular hours of the enterprise.

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

Category of employees by occupation
For some enterprises information was collected separately for three occupational groups. The three groups are:

1. Managers, Administrators, Professionals and Associate Professionals.
2. Clerical, Sales and Service workers.
3. Production, Transport workers, Craft & Tradespersons and other Manual workers.

Wages and Salaries
All wages and salaries payments are gross (i.e. before deduction of income tax and employees' PRSI contributions and levies such as the public sector pension levy). In the analysis, the total wages and salaries are divided into:

- Regular earnings: payments made regularly at each pay period during the year, excluding all irregular and overtime earnings.
- Overtime earnings: payment for hours worked in excess of normal hours.
- Total earnings excluding irregular earnings: regular earnings + overtime earnings.
- Irregular earnings: bonuses which are not paid regularly at each pay period. For example: end of quarter or year productivity bonus.
- Apprentices/Trainees earnings: total of apprentices & trainees' regular wages and salaries, overtime and irregular bonuses and allowances.
- Total earnings: total of regular earnings, overtime earnings and irregular earnings.

Other Labour Costs
Other labour costs are costs to the employer, in addition to wages and salaries, of employing labour. They include the below categories:

- Statutory social contributions: statutory employers' PRSI including the social security contributions for apprentices/trainees.
- Non-statutory social contributions: payments made by enterprises on behalf of their employees which include pension fund contributions, life assurance premiums, income continuance insurance as well as other employee related payments.
- Other expenses: other employee related payments e.g. study grants, etc.
- Benefits in kind (BIK); net cost of all goods and services made available to employees by the employer. For example, payments for private use of company cars, stock options & share purchase schemes, voluntary sickness insurance, staff housing and other free or subsidised benefits (e.g. canteen facilities, childcare provision, health costs). BIK is included as earnings by Eurostat for the Labour Costs Survey and the Labour Costs Index.
- Redundancy payments.
- Subsidies and refunds: amounts received by enterprises intended to refund part or all of the cost of wages and salaries and training costs. These may include training subsidies from SOLAS or Job Bridge as well as refunds from the Department of Social Protection (DSP) for sick and maternity leave. These are deducted from the firms' labour costs in the analysis.

Paid Hours

- Regular paid hours: These are normal working hours of employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave and annual leave.
- Overtime paid hours: Hours worked in excess of contracted hours.
- Total paid hours: Sum of regular paid hours and overtime paid hours.

Job Vacancies
Respondents are asked to provide the number of job vacancies in their firm as at the last working day of the quarter. A job vacancy is defined as a newly created post, an unoccupied post or post about to become vacant in the near future, where the employer is actively looking for (i.e. advertising, contacting employment agencies, etc.) and willing to recruit a suitable candidate immediately or very soon. The posts must be open to external candidates, although it may be filled by an internal candidate. Due to one off recruitments by individual firms and a low number of firms reporting vacancies, the job vacancies series can be volatile and should be interpreted with caution. Job vacancy information is collected by the Central Statistics Office under EU regulation (EC) No. 453/2008. For more information on job vacancies please see the link http://ec.europa.eu/eurostat/web/labour-market/job-vacancies

Job Vacancy Rate
The job vacancy rate (JVR) measures the proportion of total posts that are vacant, according to the definition of job vacancy above, expressed as a percentage as follows

Job Vacancy Rate = (Number of job vacancies / Number of occupied jobs + Number of job vacancies) * 100

National Minimum Wage (NMW)
The National Minimum Wage Act 2000 became law on the 1st April 2000. Enterprises are asked to indicate the number of employees in receipt of the NMW at the end of each quarter. A detailed guide to the Act is available from the Department of Jobs, Enterprise and Innovation at www.djei.ie. Employees earning less than the minimum wage due to age or training status are also included. These rates do not apply to close relatives of the employer or apprentices other than apprentice hairdressers.

Employment
The sum of full-time employees and part-time employees on the last day of the quarter plus the average number of apprentices engaged during the quarter.

Average Weekly Earnings
Total earnings for the quarter divided by the average number of persons employed during the quarter divided by 13 (number of weeks in a quarter).

Average Hourly Earnings
The sum of regular earnings, irregular earnings, and overtime earnings for the quarter divided by total paid hours for the quarter.

Average Hourly Irregular Earnings
Total irregular earnings in the quarter divided by total paid hours for the quarter.

Average Weekly Paid Hours
Total paid hours for the quarter divided by the average number of persons employed during the quarter divided by 13 (number of weeks in a quarter). Unpaid hours worked (including unpaid overtime) and unpaid leave are excluded.

Average Hourly Other Labour Costs
The sum of other labour costs divided by total paid hours for the quarter. Other labour costs include redundancy payments, employers' contributions to social security, other social costs, benefit in kind and other labour costs. Subsidies and refunds received were deducted.

Average Hourly Total Labour Costs
Hourly labour costs are total labour costs divided by the total number of hours paid during the quarter.

Annual Data
Annualised results are available as a separate release, details of which are available on the CSO website.
https://data.cso.ie/product/elca

5.5. Statistical Unit

Individual enterprises in NACE sections B to S with 3 or more employees are both the reporting and observation units.

5.6. Statistical Population

Individual enterprises in NACE sectors B-S with 3 or more employees.

5.7. Reference Area

Ireland

5.8. Time Coverage

Data from the earnings, hours and employment costs survey has been published from Q1 2008 using NACE Rev 2.

5.9. Base period

The base period for the Labour Cost Index is the reference period of the most recent published Labour Cost Survey, currently 2016.

6. Unit of Measure

Earnings & labour costs are expressed in Euro
Paid hours are expressed in decimal units
Quarterly change and rates are expressed in percentages
Employment and job vacancies are expressed as an integer number of persons

7. Reference Period

2025

8. Institutional Mandate

8.1. Legal Acts and other agreements

8.1.1. National legal acts

The survey is conducted under the S.I. No 616 of 2025 Statistics (Labour Costs Survey) Order 2025
Details available via the following link:
https://www.irishstatutebook.ie/eli/2025/si/616/made/en/pdf

8.1.2. European legal acts

The survey fulfils Commission Regulation (EC) No 2020/1197 of 30 July 2020 implementing and amending Council Regulation (EC) No 2019/2152 concerning short-term statistics having regard to definitions of variables, list of variables and frequency of data compilation.
Details are available via the following link:
Implementing regulation - 2020/1197 - EN - EUR-Lex

The survey fulfils Commission Regulation (EC) No 1216/2003 of 7 July 2003 regarding the transmission of information on labour costs. Details are available via the following link:
http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32005R1737&qid=1401266381370&from=EN

8.2. Data Sharing

Not applicable.

9. Confidentiality

9.1. Confidentiality – policy

All information supplied to the CSO is treated as strictly confidential. The Statistics Act, 1993 sets stringent confidentiality standards: Information collected may be used only for statistical purposes, and no details that might be related to an identifiable person or business undertaking may be divulged to any other government department or body.
These national statistical confidentiality provisions are reinforced by the following EU legislation: Council Regulation (EC) No 223/2009 on European statistics for data collected for EU statistical purposes.
Further details are outlined in the CSO's Code of Practice on Statistical Confidentiality.

For more information on the CSO confidentiality policy please visit:
https://www.cso.ie/en/aboutus/lgdp/csodatapolicies/statisticalconfidentiality/

9.2. Confidentiality – data treatment

Information collected is treated as strictly confidential in accordance with the Statistics Act 1993.

10. Release Policy

10.1. Release Calendar

The date of dissemination of all statistics released by CSO can be found in the Release Calendar published in CSO.ie. This calendar is regularly updated.

10.2. Release calendar access

The release calendar can be accessed via the CSO website, www.cso.ie, or directly from this link:
https://www.cso.ie/en/csolatestnews/releasecalendar/

10.3. User access

In accordance with Principle 6 of the European Statistics Code of Practice all users of CSO statistics have equal access via the CSO website at the same time of 11 am. Any privileged pre-release access to any outside user is limited, controlled and publicised. In the event that leaks occur, pre-release arrangements are revised so as to ensure impartiality.

The CSO recognises that in very limited circumstances a business need for pre-release access may be substantiated. Any form of pre-release access is a privilege, and a strict CSO pre-release access policy is adhered to for these special requests. The full pre-release access policy can be accessed at
https://www.cso.ie/en/aboutus/lgdp/csodatapolicies/csopolicyonpre-releaseaccess/

The various results are published nationally in statistical release format as well as on the CSO website (www.cso.ie). Selected extracts from the results are posted on the CSO's data dissemination database, PxStat.

11. Frequency of Dissemination

Quarterly.

12. Accessibility and clarity

12.1. News release

The most recent press release relating to Earnings and Labour Costs can be found at:
https://www.cso.ie/en/csolatestnews/pressreleases/2022pressreleases/pressstatementearningsandlabourcostsq42021labourmarketinsightbulletin/

12.2. Publications

The Earnings and Labour costs quarterly publication includes the Earnings and Labour Costs and Job Vacancy Statistics series. The publication can be found on the CSO website directly from this link:
https://www.cso.ie/en/statistics/earnings/earningsandlabourcosts/

12.3. On-line database

Data from Earnings and Labour Costs is available in various formats via the CSO's main dissemination database PxStat. The tables can be accessed directly from this link: https://data.cso.ie/product/elcq

12.3.1. AC 1. Data tables - consultations

Not calculated.

12.4. Micro-data Access

Not applicable.

12.5. Other

Ireland does not publish the LCI index nationally. National users rely on the Earnings and Labour Costs quarterly release for data on earnings, hours, employment and labour costs. Ireland supplies provisional data by the required deadline and is, therefore, included in the Eurostat LCI related news releases via the Eurostat website.

12.5.1. AC2. Metadata consultations

Not calculated.

12.6. Documentation on Methodology

Further documentation on the methodology used to compile this release can be found in the CSO methods page directly from this link:
https://www.cso.ie/en/methods/earnings/earningshoursandemploymentcostssurvey/

12.6.1. AC3 – Metadata completeness – rate

Not calculated.

12.7. Quality Documentation

For more information on the quality of the Earnings and Labour Costs release please refer to the CSO's Methods page on: https://www.cso.ie/en/methods/earnings/earningshoursandemploymentcostssurvey/

13. Quality Management

13.1. Quality Assurance

Quality Management Framework
The CSO avails of an office wide Quality Management Framework (QMF). This framework allows all CSO processes and outputs to meet the required standard as set out in the European Statistics Code of Practice (ESCOP). The QMF foundations are based on establishing the UNECE's Generic Statistical Business Process Model (GSBPM) as the operating statistical production model to achieve a standardised approach to Quality Management. All and any changes implemented to CSO processes and outputs require adherence to the QMF.

13.2. Quality Assessment

The CSO conducts self-assessment reviews on all their published processes on an annual basis and make improvements if and when necessary. The CSO has an internal quality audit team overseeing the implementation of the Quality Management Framework.

At a production level, the unit responsible for the compilation and production of the Earnings and labour costs have built in quality management tasks within their processes such as:

- Metadata such as response rates, Coefficient of Variation (CV) estimates, non-respondent calls and key company updates are compiled and checked each quarter
- Coherence checks are undertaken on individual enterprises across quarters. Matched sample analysis is undertaken to determine the effects of sample changes
- Time-series analysis across NACE sectors is used to study quarterly changes within broader longer-term trends in earnings

The overall quality is deemed to be good, with very limited revisions in the European aggregates.

14. Relevance

14.1. User Needs

The European Community, and particularly its economic, employment and monetary authorities, need to have regular and timely labour cost indices for the purpose of monitoring changes in labour costs. A timely and consistent Labour Costs Index is also of utmost importance for the European Central Bank (ECB) to monitor inflation in the European Monetary Union (EMU), and for European partners to use in negotiating pay deals. National users utilise the quarterly Earnings and Labour Costs release based upon data from the Earnings, Hours and Employment Costs Survey (EHECS) for data on earnings, hours and labour costs

Eurostat uses the LCI to extrapolate annual labour cost levels from the benchmark data collected every 4 years through the Labour Cost Survey.

A wider range of national and international requirements are met by this survey, such as Eurostat's four-year Labour Cost Survey (LCS), quarterly Labour Cost Index (LCI), quarterly Job Vacancy Statistics (JVS) and quarterly short-term labour marker statistics.

Wide usage of the data across national and international organisations and discussion in the media and by the general public is common as it is a timely set of results which are a key indicator in short-term economic analysis.

14.1.1. Main National Users

There is wide national usage from other Government Departments, economists, media, research bodies and citizens as well as the Central Statistics Office itself (e.g. for the calculation of National Accounts outputs).

14.1.2. Principal External Users

International users who also access the data include Eurostat, the ILO and the OECD.

14.2. User Satisfaction

There is regular contact with the main users of the data. The range of data disseminated has broadened as a result of requests from users including (i) average weekly earnings, average hourly earnings and average weekly paid hours are now published at the more detailed NACE division (i.e. 2-digit level) on PxStat and (ii) the introduction of the *Earnings and Labour Costs - Annual* publication.

No user satisfaction survey has been conducted.

14.3. Data Completeness

Regulation (EC) No 450/2003 of the European Parliament and of the Council concerning the labour cost index is fully implemented.

The EHECS covers enterprises in NACE sections B to S with 3 or more employees. Vocational training costs and other expenditure such as recruitment costs and spending on working clothes are not captured as they only account for 0.5% of labour costs. Paid hours not worked (e.g. annual leave, bank holidays, paid sick leave) are not captured separately by the survey. They are included in the contracted hours variable.

The survey information is collected by the Central Statistics Office (CSO) under the S.I. No 616 of 2025 Statistics (Labour Costs Surveys) Order 2018. The survey results meet the requirements for Labour Costs statistics set out in Council Regulation (EC) 530/1999.

14.3.1. Data Completeness rate

100%

15. Accuracy and reliability

15.1. Overall accuracy

The statistical accuracy and reliability are determined by the accuracy and reliability of the source of information used in preparing the LCI, the Earnings, Hours and Employment Costs Survey.

The design of the sample attempts to minimize sampling errors and the various processes of the survey are intended to eliminate or reduce as far as possible the errors both in the collection phase and in editing, weighting and imputation stages.

A detailed review of preliminary estimates and final data was undertaken to ascertain the extent of change between both sets of results. The review focused on response rates, scale of revision at NACE section level and significant changes in trends. Analysis of the results for individual NACE sections highlighted that the change from preliminary to final data was broadly in the range of +/- 5%.

15.2. Sampling Error

Labour costs are statistical estimates that are subject to sampling errors because they are based on a sample of enterprises with 3 to 49 employees (in conjunction with a census of enterprises with 50+ employees) which are not the complete universe of all enterprises. In addition, individual enterprises in NACE sections B to S with less than 3 employees are not included in the sample. The CSO tries to reduce sampling errors by using a sample of enterprises that is as large as possible while taking burden on enterprises and time and resource constraints into account.

15.2.1. A1. Sampling error indicator

Coefficients of variation are calculated each quarter to measure variability in each indicator and NACE classification. This highlights any sampling error that may arise and identifies where further quality assessment needs to be focused.

Coefficients of Variation from Annual Dataset								
Coefficients of Variation	Weekly Earnings	Hourly Earnings	Hourly Earnings excluding Irregular	Weekly Hours	Hourly Irregular Earnings	Hourly Other Labour Costs	Hourly Total Labour Costs	Vacancies
BS	3.40%	2.80%	2.80%	1.70%	12.40%	5.10%	2.90%	18.30%
BE	8.20%	7.20%	5.70%	1.40%	39.90%	12.50%	7.80%	18.40%
F	9.40%	9.60%	9.50%	2.60%	49.80%	16.90%	9.90%	45.10%
G	6.30%	6.00%	6.00%	3.70%	27.50%	12.90%	6.00%	67.90%
H	12.00%	6.50%	6.40%	7.90%	36.50%	25.00%	7.80%	57.50%
I	4.90%	3.80%	3.30%	2.80%	44.80%	8.50%	4.10%	37.90%
J	8.30%	7.70%	7.00%	2.30%	21.90%	12.10%	7.60%	26.30%
KL	9.30%	7.70%	7.80%	2.20%	21.00%	10.70%	8.10%	23.50%
M	7.60%	6.20%	5.00%	2.80%	44.90%	10.30%	6.50%	35.00%
N	11.30%	9.50%	8.90%	3.40%	30.10%	14.70%	10.00%	43.90%
O	2.80%	2.80%	2.90%	2.50%	19.40%	8.70%	3.30%	43.90%
P	16.90%	15.00%	14.90%	8.70%	36.50%	20.70%	15.50%	42.60%
Q	7.00%	5.50%	5.50%	4.20%	33.00%	5.00%	5.20%	20.10%
RS	5.00%	3.00%	3.00%	3.40%	23.30%	8.30%	3.40%	23.50%

15.3. Non-sampling Error

Following a Lean Six Sigma project response rates for preliminary and final data are set to ensure that the change from preliminary to final data remains broadly in the range of plus or minus 5% at a one-digit NACE level. Other non-sampling effects such as errors on the Business Register, questionnaire errors or processing errors are all examined as part of the quality assurance techniques explained under Data Validation.

15.3.1. Coverage error

Over-coverage is analysed at the time that the local register is synchronised with the Central Business Register, while under-coverage following analysis does not appear to be an on-going issue for EHECS.

All enterprises are allocated to a NACE according to the NACE recorded on the Central Statistics Office (CSO) Central Business Register (CBR) and this is assumed to be correct.
All known active enterprises with 3 or more employees are included in the sampling frame so no non-sampling errors outside the minor non-coverage within the CSO's CBR are known to exist for enterprises in that size class. Enterprises with less than 3 employees are not sampled and are therefore not reflected in the results.

The CSO's CBR is updated on an ongoing basis to ensure continuing relevance. However, there can be a time lag in updated information being reflected on the CSO's CBR. As such there can be limited under-coverage where new births of enterprises are not reflected for some time and over-coverage where closures are not immediately reflected. If such ceased enterprises are included in the quarterly sample and found to be ceased, the CSO's CBR is updated accordingly. The exact level of over and under-coverage cannot be estimated.

15.3.1.1. A2. Over coverage rate

Not calculated.

15.3.1.2. A3. Common units – proportion

Not applicable.

15.3.2. Measurement error

As data is sourced from payroll information differences between actual values and those collected by the survey is assumed to be small. For the submitted data an extensive range of edit checks were undertaken and respondent enterprises were contacted with follow up queries to identify corrections to the data. The main instrument to examine any errors is the use of consistency checks between quarterly returns.

Response rates provide insight into the scale of measurement errors and are illustrated for 2025 below.

15.3.3. Non-Response Error

Unit non-response is dealt with by imputation or weighting. Non-response firms with greater than 50 employees are imputed based upon their previous returns. If they have not returned for five or more quarters, imputation will be based upon the average of their sample sub-sector. Non-response firms with less than 50 employees will be accounted for in the weighting process.

15.3.3.1. Unit non-response rate

Response Rate – 2025

Response Rate	Q1 2025		Q2 2025		Q3 2025		Q4 2025	
	Firms	Employees	Firms	Employees	Firms	Employees	Firms	Employees
B-S	62.5%	78.2%	62.9%	77.5%	62.3%	77.2%	60.2%	76.3%
B-E	67.1%	76.9%	67.3%	78.5%	66.9%	76.1%	63.3%	74.6%
F	39.9%	50.3%	43.0%	54.3%	46.5%	58.4%	43.7%	55.6%
G	56.0%	71.9%	55.0%	70.5%	55.4%	70.5%	53.1%	68.6%
H	59.8%	84.1%	59.6%	82.8%	58.2%	82.7%	55.6%	80.9%
I	56.2%	63.0%	56.7%	60.9%	55.6%	61.2%	53.4%	59.8%
J	75.7%	86.4%	72.3%	86.8%	71.4%	86.8%	66.4%	79.7%

K-L	73.3%	85.8%	75.1%	84.6%	74.0%	86.4%	71.5%	84.0%
M	62.1%	70.8%	67.1%	72.6%	64.7%	71.9%	66.5%	79.6%
N	54.3%	66.2%	55.4%	64.5%	55.3%	62.9%	54.0%	63.2%
O	84.4%	95.0%	84.7%	91.7%	82.3%	92.9%	81.4%	87.9%
P	71.4%	94.3%	68.5%	91.6%	67.0%	88.7%	64.5%	89.8%
Q	66.8%	68.6%	66.6%	70.8%	65.4%	71.0%	64.2%	80.8%
R-S	74.4%	80.0%	74.7%	76.0%	73.6%	75.9%	72.3%	79.9%

15.3.3.2. Item non-response rate

Only fully completed questionnaires are used in the analysis. Any questionnaires with item non-response are regarded as unit non response instead.

15.3.4. Processing error

The electronic returns are uploaded directly to the DMS. A dedicated team assists respondents to set up CSO-compatible payroll software removing processing errors

15.3.5. Model assumption error

The data model is designed to produce consistent and comparable periods of earnings figures.

Trends in earnings can be affected by the composition of employees in a sector or group, and characteristics such as length of service, educational attainment and nature of work should be taken into account, but none of these variables are available from the EHECS survey.

16. Timeliness and punctuality

16.1. Timeliness

Earnings and Labour Costs data is published quarterly. Preliminary results are released within T+56 days of the reference quarter and final results are published in the following quarter's release.

16.1.1. TP1. Time lag – First results

+56 days for the national release.
+60 days for Eurostat transmission of Short Term Statistics (Employments).
+70 days for Eurostat transmission of the Labour Cost Index.
+90 days for Eurostat transmission of Short term statistics (Earnings and Hours Worked)..

16.1.2. TP2. Time lag – Final results

+112 days for national release
+162 days for all Eurostat transmissions.

16.2. Punctuality

The release is published on time in accordance with the date indicated in the release calendar.

16.2.1. TP3. Punctuality – Punctuality - delivery and publication

0 Days. The data has been transmitted to Eurostat within the agreed time frame.

17. Comparability

17.1. Comparability – Geographical

The definitions of the cost components which the labour cost index is based upon correspond to those used in the labour cost survey. These definitions were utilised in the setup of the EHECS survey, thus are comparable with other member states who also implemented EU regulations relating to the labour cost index.

17.1.1. CC1. Asymmetry for mirror flow statistics

Not applicable.

17.2. Comparability over time

The EHECS was established in 2008 to collect short-term earnings, hours and employment costs statistics for sectors B to S. It is not directly comparable with other discontinued short-term earnings inquiries conducted by the CSO prior to 2008 such as the Quarterly Industrial Inquiry (QII), Quarterly Services Inquiry (QSI) and the Quarterly Earnings and Hours worked in Construction (QEC).

The main differences are:

- The EHECS collects data on the entire reference quarter, the first and last day of the quarter, while the QII, QSI and QEC only collected data for a reference week in the quarter.
- Data on earnings and labour costs per hour is generally presented on the basis of hours paid and worked in the EHECS. Data on earnings per hour was presented on the basis of hours paid (including paid leave) in the QII.
- The EHECS uses a standardised form for all NACE sectors with a standard occupational classification for all enterprises while the QII, QSI and QEC surveys had their own occupational classifications. However the EHECS category “Production, Craft and other Manual workers” corresponds broadly to the “Industrial” category in the QII; the EHECS category “Clerical, Sales and Service Workers” also corresponds broadly to the QII category “Clerical and other office staff”; the QII category “Managerial and technical staff” is largely equivalent to the EHECS category “Managers, Professional and Associated Professionals”.
- The EHECS collects data for enterprises while the QII collected data for local units.
- Data on hours is collected for all categories of employees in the EHECS, while such data was limited to the industrial workers in the QII, non-managerial employees in the QEC and not collected at all in the QSI.
- The earnings data collected for the EHECS includes irregular earnings, irregular bonuses etc. while these items were excluded from the QII, QSI and QEC which only collected data on regular earnings (including regular bonuses) and overtime.
- Non-labour costs such as employers PRSI, other social costs, benefit in kind etc., are collected for the EHECS but were not collected for the QII, QSI and QEC surveys.

17.2.1. Length of Comparable Time series

17 Years, Comparable time series are available from Q1 2008.

17.3. Coherence – cross domain

Results are compared to other sources of earnings data such as the Earnings Analysis using Administrative Data Sources (EAADS), the Structure of Earnings Survey and National Account’s Compensation of Employees estimates.

Employment estimates are checked quarterly against the Labour Force Survey (LFS).

Public sector employment is compared to FTE data from the Department of Public Expenditure and Reform. Any differences are researched and explained before results are finalised

17.3.1. Coherence – Sub annual and annual statistics

Quarterly earnings, hours, employment and labour costs data are matched across time to create an annual dataset. From this annual estimates of earnings and labour costs are generated and published.

17.3.2. Coherence with National Accounts

The earnings, hours, employment and labour costs data that is used to calculate the LCI is also utilised in National Accounts calculations. The National Accounts department validate the earnings and labour cost data by scrutinizing the trends in the time series and comparing to administrative earnings data. Coherence with National Accounts is assessed on a quarterly and annual basis.

17.4. Coherence – internal

Data is tested for coherence at individual enterprise level each quarter and inconsistencies are followed up with respondents. Additionally, specific coherence edits are used for respondent enterprises with 250+ employees by comparing data with the corresponding data from the previous quarter.

Earnings, and employment data from the EHECS survey are systematically checked for coherence with other internal sources such as the Earnings Analysis using Administrative Data Sources (EAADS) and the Structure of Earnings Survey.

18. Cost and Burden

Estimates of Cost and Burden can be obtained from the Response Burden Barometer
https://www.cso.ie/en/statistics/enterprisestatistics/responseburdenbarometer/

Survey specific information is available via CSO's dissemination database PxStat.
https://data.cso.ie/product/RBB

19. Data Revision

19.1. Data Revision Policy

Published statistics are subject to correction and revision for a variety of reasons. The most common reasons include the receipt of additional information (for example, late survey responses) and updated seasonal factors. Occasional revisions also occur as a result of changes to definitions, methodology, classifications and general updating of statistical series.
It is recognised internationally that the existence of a sound revisions policy maintains credibility in official statistics. The CSO General Revisions Policy, which details how revisions should be managed and communicated to users, outlines the three main types of revisions:

- Planned Routine Revisions
- Planned Major Revisions
- Unplanned Revisions.

One reason for unplanned revisions occurring can be when errors are detected after publication. The 'CSO Error Correction Policy – How to deal with Publication Errors' outlines the steps taken when these errors are detected. As required under Principle 6.3 of the European Statistics Code of Practice, errors detected in published statistics are corrected at the earliest possible date and users are informed. An important step in the process is the documentation and analysis of errors that have occurred and their causes. This allows the CSO to take measures preventing similar errors from occurring in the future and uniformity in dealing with them when they do.

The data revision policy that CSO statistics adheres to can be found via the following link:
https://www.cso.ie/en/methods/quality/treatmentofrevisions/

19.2. Data Revision Practice

As is the usual practice with short-term data, provisional data is published initially, followed, at the release of the next quarter's data, by final data. For each quarter there will be the current quarter's provisional data and the previous quarter's final data. Differences between provisional and final data are usually minor.

Final data is not subject to revision, except under exceptional circumstances such as an error, classification change or revision to secondary source data.

A detailed review of preliminary estimates and final data is undertaken to ascertain the extent of change between both sets of results. The review focuses on response rates, scale of revision at NACE two-digit and one-digit level and significant changes in trends. Analysis of the results for individual NACE sections highlighted that the change from preliminary to final data is broadly in the range of +/- 2%.

The seasonal adjustment specifications for each indicator are updated annually. This update can lead to revisions in historic time series extending back throughout the entire time series. Final data is not subject to revision, except under exceptional circumstances such as an error, classification change or revision to secondary source data.

19.2.1. Data Revision – Average size

Provisional data is revised with final data in the subsequent quarter. The percentage change from preliminary to final data for each indicator and NACE category is published in each EHECS release.

Percentage change between preliminary & final data Q4 2025			
	Average weekly earnings	Average hourly earnings	Average weekly hours
BS	0.0%	-0.3%	0.3%
BE	-2.8%	-2.7%	0.0%
F	-1.1%	-2.4%	1.4%
G	1.0%	-0.4%	1.3%
H	-0.6%	0.6%	-1.4%
I	-1.1%	0.1%	-1.1%
J	-0.8%	-0.4%	-0.3%
KL	0.9%	1.6%	-0.6%
M	-0.2%	-1.4%	1.4%
N	1.8%	2.1%	-0.3%
O	0.4%	-0.1%	0.6%
P	0.8%	1.1%	-0.4%
Q	1.1%	0.1%	0.9%
RS	2.4%	2.0%	2.0%

Earnings and Labour Costs Revisions implemented in Q1 2018
Earnings and Labour Costs data have been revised from Q1 2008 to Q4 2017. These revisions are reflected in both the Earnings and Labour Costs release for Q1 2018 and related PxStat tables. These revisions arise as a result of the introduction of the new Labour Force Survey, new population estimates as a result of the 2016 Census of Population and other minor updates to EHECS aggregation processes. The revisions are minor in nature, mainly affect aggregated NACE sectors B-S, B-E, D-E, K-L and R-S and do not change previously published trends in Earnings and Labour Costs data.

Earnings and Labour Costs Revisions implemented in Q2 2018
Earnings and Labour Costs data have been revised from Q3 2009 to Q1 2018. These revisions are reflected in both the Earnings and Labour Costs release for Q2 2018 and related PxStat tables. These revisions arise as a result of changes in the composition of the NUTS regions in the Labour Force Survey. The revisions are minor in nature, affecting aggregated NACE sectors B-S, B-E, D-E, K-L and R-S and do not change previously published trends in Earnings and Labour Costs data.

20. Statistical processing

20.1. Source Data

The Earnings and Labour costs releases and the LCI are based on data generated by the Earnings, Hours and Employment Costs Survey (EHECS) quarterly survey

20.1.1. Population and sampling frame

The population covers enterprises across NACE (Rev 2) sectors B-S with 3 or more employees. Both full-time and part-time employees are covered. The target population is approximately 76,500 enterprises employing approximately 2.05 million employees.

The annual sampling frame from the Central Business Register is synchronised with a local register once a year. This usually occurs towards the end of each year. The local register is also updated on an on-going basis using data received in the EHECS survey and from other CSO sources. These appear as enterprise updates on this register which are monitored by staff.
Among the variables updated are employment, contact details, births and deaths and changes in enterprise structure.

20.1.2. Sampling design

The sample is selected quarterly to ensure that it is representative of the population of enterprises in the state. It is a rolling sample with the frame being updated with employment figures each quarter. Sampling strata are defined by NACE 2-digit code and employment class size.

A census of all enterprises with 50 or more employees is undertaken each quarter. A stratified sample by NACE 2-digit sector and size of enterprise classifications is used for enterprises with less than 50 employees, with the following proportions by size class for all sectors:

Size Class	3-9 employees	10-19 employees	20-49 employees
Sampling Fraction	2.0%	5.0%	15.0%

[Data refers to Quarter 4 2025]

Where a stratum has been deemed homogenous the sampling fractions used are lower than in more heterogeneous strata.

The sample is taken in the first week of the last month of the quarter.

20.1.3. Survey size

The overall sample was approximately 6,700 enterprises in 2025, representing approximately 7.3% of all enterprises and accounts for approximately 61.3% of all employees across NACE sectors B-S.

The table below represents the actual coverage of the entire population (enterprises in NACE B-S with at least 3 employees) by the survey.

Coverage Rate	Q1 2025		Q2 2025		Q3 2025		Q4 2025	
	Firms	Employees	Firms	Employees	Firms	Employees	Firms	Employees
B-S	7.90%	69.10%	7.70%	69.20%	7.70%	69.20%	7.80%	69.60%
B-E	17.40%	81.00%	17.20%	81.10%	17.30%	81.30%	17.40%	81.30%
F	3.40%	37.40%	3.40%	37.70%	3.30%	38.00%	3.40%	38.20%
G	6.20%	56.40%	6.10%	55.80%	6.10%	56.10%	6.20%	57.60%
H	7.10%	70.30%	7.00%	70.70%	7.10%	70.90%	7.10%	71.30%
I	7.90%	52.20%	7.50%	51.80%	7.50%	52.00%	7.50%	52.40%
J	14.20%	77.70%	13.70%	77.60%	13.90%	77.20%	14.10%	77.70%
K-L	9.60%	76.30%	9.30%	75.80%	9.40%	75.60%	9.60%	76.30%
M	5.90%	60.40%	5.80%	61.10%	5.90%	60.50%	6.00%	59.90%
N	13.50%	76.00%	13.10%	76.50%	13.20%	76.90%	13.30%	77.00%
O	44.70%	98.50%	45.70%	98.80%	45.30%	98.90%	46.00%	99.10%
P	4.60%	81.50%	4.60%	81.40%	4.60%	80.80%	4.60%	81.40%
Q	10.60%	69.00%	10.50%	69.50%	10.50%	69.60%	10.70%	69.90%
R-S	4.00%	37.00%	3.90%	37.30%	3.90%	36.80%	3.90%	36.50%

20.1.4. Survey technique

The EHECS survey consists of two electronic questionnaires (Form A and Form B) and in addition, utilises an electronic payroll software system of data collection (.XML returns). The Form A questionnaire is issued to all enterprises with registered employment of 50 or more persons. The Form B questionnaire is an abridged version of the form issued to enterprises with less than 50 persons employed. The XML questionnaires have the same format as the Form A and are processed via the enterprise's payroll software system. The return of XML questionnaires is independent of the class size an enterprise belongs to - the only requisite is that the enterprise avails of the CSO functionality in their payroll software.

20.2. Frequency of data collection

Quarterly surveys of enterprises on the CSO Business Register.

20.3. Data Collection

The survey is conducted electronically. The questionnaires and emails are issued in the last week of the relevant quarter.

Data is collected via several different modes:

- Electronically via a secure deposit box for those returns using electronic payroll software systems.

- Using web electronic questionnaires (eQ) for those enterprises who do not avail of payroll software.

A dedicated team along with all other staff members dealing with Form A returns assist data providers to set-up .XML returns using payroll software.

20.3.1. Type of Survey/Process

Stratified Sample Survey using questionnaires.

20.3.2. Questionnaire (including explanations)

A range of national and international requirements are met by the questionnaire, such as Eurostat's four-year Labour Cost Survey (LCS), quarterly Labour Cost Index (LCI), quarterly Job Vacancy Statistics (JVS) and quarterly short-term labour marker statistics.

Form A and Form B questionnaires and explanatory notes can be found at the following link:
http://www.cso.ie/en/surveysandmethodology/earnings/earningshoursandemploymentcostssurvey

XML reports are generated via the CSO module included in some payroll software products used by enterprises

The percentage breakdown of issued forms by type is:

Type	Form A	Form B	XML
Proportion issued	35.8%	24.4%	39.8%

[Data refers to Quarter 4 2025]

20.3.3. Survey Participation

Participation is mandatory under Irish law, SI. 616/2025. This includes enterprises in NACE sectors B-S with 3 or more employees.

20.3.4. Data Capture

Electronic returns are uploaded to the CSO Data Management System (DMS). Payroll software returns (.XML files) are extracted from the secure deposit box and processed to also allow them to be uploaded to the DMS.

Form type response with employer and employee:

	Form Type		
Response Detail	**Form A (not XML)**	**Form B**	**XML**
	%	%	%
Employer coverage	15.6%	17.6%	67.0%
Employee coverage	23.3.%	3.4%	73.4%

[Data refers to Quarter 4 2025]

20.4. Data Validation

Extensive edit rules are applied to check unit level data each time a dataset is compiled, with additional quarterly checks against previous returns for all enterprises with 250 or more employees.
The main checks performed on the data include:

- Check that all relevant variables are filled in correctly for each category received:
    - Ensure that employment is present both at beginning and end of the quarter
    - Ensure that both wages and hours variables are present (regular/overtime)
    - Ensure that both wages and PRSI variables are present
- Check that the hourly rate of wage (regular/irregular/overtime) falls within a reasonable range for the sector
- Check that the average number of hours worked per week (full-time/part-time/apprentices) fall within a reasonable range for the sector
- Check that the received figures tally up (e.g. that the PRSI value in the form is within correct parameters for the wages and salaries indicated)
- Check that BIK and pension figures returned are within a reasonable range.
- Ensure that the hired and vacancies rates received are correct.

Other quality assurance techniques used include:

- Metadata such as response rates, Coefficient of Variation (CV) estimates, non-respondent calls and key company updates are compiled and checked each quarter.
- Coherence checks are undertaken on individual enterprises across quarters. Matched sample analysis is undertaken to determine the effects of sample changes.
- Time-series analysis across NACE sectors is used to study quarterly changes within broader longer-term trends in earnings.

When discrepancies or possible errors are found in the data, the relevant enterprise might need to be contacted for clarification. Subsequently, data is corrected using our internal Data Management system.

20.5. Data Compilation

The DMS Register Management application is used to assign and maintain NACE, WAID (Work Allocation ID) and public/private sector codes, while non-relevance codes are also applied where appropriate.

The DMS is used to generate a file of clean enterprise level data at the end of the data collection and editing process, which is then passed to the analysis area where the file is further processed in SAS to produce average earnings, hours worked and labour costs results

Occupational Category Estimates
From Q2 2010 a sub-sample of EHECS respondents has been used to generate earnings and hours estimates by three broad occupational categories.

Results are derived by utilising a matched sample of enterprises between consecutive quarters to generate quarterly updates to the previous quarter's earnings. An estimated series is included in table A1. Given the number of enterprises involved it is only possible to produce reliable estimates when the sectors are grouped. Earnings for the broad occupational groups are therefore presented by the following amalgamations:

- B-E Industry
- B-N/R-S All NACE sectors from Industry to Administrative and support service activities inclusive, plus Arts, entertainment, recreation, and other service activities
- O-Q All NACE sectors from Public administration and defence to Human health and social work activities, inclusive
- B-S All NACE sectors

Review of Preliminary Versus Final Data
A detailed review of preliminary estimates and final data is undertaken to ascertain the extent of change between both sets of results. The review focuses on response rates, scale of revision at NACE sectoral

level and significant changes in trends. The findings of the review indicate that the preliminary figures can be accepted as a suitable indicator for quarterly trends. Analysis of the results for individual NACE sectors highlighted that the change from preliminary to final data was broadly in the range of plus or minus 5%. However, as response rates can impact on the quality of data at the sectoral level, it is advisable to be aware of this when interpreting preliminary results. The quarterly release contains tables highlighting the differences between preliminary and final data for the most recent reported quarter and the response rates.

Final Estimates:

Post imputation, all enterprises with 50 or more employees are accounted for and included in the final dataset. All enterprises employing between 3 and 49 employees are allocated grossing factors to represent the entire population for their relevant industry sector and size class in the quarter. Macro edits are carried out at this stage and any outliers are investigated and corrected. Coherence of data is ensured by scrutinising quarter on quarter changes.

All enterprises' data are contained in the final quarterly dataset which is tabulated to produce the aggregates which are published in the Earnings and Labour Costs quarterly release.

20.5.1. Imputation (for Non-Response or Incomplete Data Sets)

Imputation is undertaken for non-respondent enterprises with 50 or more employees. Where an enterprise responded in any of the previous three quarters, ratio-imputation is used replacing any missing value with the proportional change in that variable based on all other respondents in the quarter. Otherwise a stratum average (mean) imputation method is used replacing any missing value with the mean of that variable for all other cases in the quarter (both methods are based on respondent enterprises of a similar size and activity).

20.5.1.1. A7. Imputation rate

Imputation Rate	Q125		Q225		Q325		Q425	
	Firms	Employees	Firms	Employees	Firms	Employees	Firms	Employees
BS	34.90%	24.40%	36.70%	24.30%	37.70%	26.00%	39.00%	27.30%
BE	30.60%	25.50%	32.50%	23.40%	33.10%	26.30%	34.90%	27.80%
F	49.90%	47.60%	48.40%	43.90%	47.70%	41.20%	48.70%	44.20%
G	40.80%	28.90%	43.60%	31.90%	44.00%	32.80%	45.30%	35.60%
H	34.70%	16.10%	38.30%	17.30%	39.70%	18.10%	40.30%	19.10%
I	36.50%	37.80%	40.70%	41.50%	41.30%	40.50%	43.10%	44.00%
J	28.80%	19.10%	32.30%	19.50%	35.50%	20.20%	36.50%	24.80%
KL	29.80%	17.90%	30.30%	19.70%	31.50%	20.10%	32.80%	19.90%
M	33.40%	30.40%	30.20%	27.70%	32.00%	29.40%	31.50%	22.20%
N	45.60%	41.20%	47.50%	40.80%	47.80%	43.00%	50.20%	49.50%
O	17.90%	6.00%	15.40%	4.10%	17.00%	7.40%	16.80%	9.70%
P	25.30%	5.70%	27.60%	8.00%	31.90%	11.40%	33.10%	8.00%
Q	33.40%	38.50%	36.60%	35.90%	38.20%	37.50%	39.30%	37.10%
RS	19.90%	19.30%	20.80%	22.70%	21.10%	22.60%	22.30%	22.30%

20.5.2. Grossing and Weighting

For enterprises with 3-49 employees inclusive, a weighting factor (reciprocal of sampling fraction) is used to weight the estimates to the total population for both employees and enterprises. The Business Register forms the basis of the sampling frame for grossing the survey results, with Labour Force Survey (LFS) quarterly employment by NACE sector results used as a secondary weighting source.

20.6. Adjustment

The three LCI variables, Wages & Salaries, Labour Costs (excluding Wages & Salaries) and Total Labour Costs (Labour Cost and Wages & Salaries), are transmitted to Eurostat unadjusted, Working Day Adjusted and Seasonally & Working Day Adjusted.

An indirect chain-linked approach is implemented to working day and seasonally adjust the LCI series. This is completed by applying an X-13-ARIMA model through the use of JDemetra+ seasonal adjustment software.

20.6.1. Seasonal Adjustment

To correct for typical seasonal patterns, the earnings, hours and labour costs series are seasonally adjusted each quarter. Since Quarter 1 2015, seasonal adjustment of earnings and labour costs data is completed by applying the X-13-ARIMA model, developed by the U.S. Census Bureau

Seasonal adjustment is conducted using the direct approach, where each individual series (average weekly earnings, average weekly paid hours, average hourly earnings, average hourly irregular earnings, average hourly other labour costs and average hourly total labour costs) is independently adjusted for each sector.

Resulting from the direct seasonal adjustment approach employed, it should be noted that the sum of any component series may not be equal to seasonally adjusted series to which these components belong. For example, the seasonally adjusted average hourly earnings and seasonally adjusted other labour costs will not necessarily add up to the seasonally adjusted average total labour costs.

The X-13 ARIMA method has the X-11 moving averages process at its core but builds on this by providing options for pre-treating the series using a regARIMA approach for prior adjustment and series extension. Essentially, this methodology will estimate seasonal factors while taking account of calendar effects (e.g. timing of Easter), outliers, temporary changes and level shifts.

JDemetra+ is the seasonal adjustment software used for the adjustment of Earnings and Labour Costs data. The tool was developed by the National Bank of Belgium (NBB) in cooperation with the Deutsche Bundesbank and Eurostat and has been officially recommended to the members of the ESS as software for seasonal and calendar adjustment of official statistics.

All earnings series are updated quarterly with the entire seasonally adjusted series from Q1 2008 as part of the concurrent approach. A comprehensive review of the seasonal adjustment specification is carried out annually where revisions to the entire series are made.

21. Comment

Public Sector Employment

There are two CSO surveys which can potentially provide information on public sector employment. The Labour Force Survey (LFS) can provide estimates based on all respondents who are in employment being asked whether they work in the public sector or not. The EHECS, which is the source of the quarterly Earnings and Labour Costs data, provides estimates based on responses from the employer. Specifically in the case of EHECS there is a response level of close to 80% for public sector employers over time.

Based on the higher response levels and lower levels of subjectivity associated with EHECS the CSO believes it offers a more reliable source for public sector number estimates over time and the CSO publishes data from EHECS as the primary series on public sector numbers. Table 8e contains the estimates of public sector numbers broken down by the different high-level areas within the public sector.

Public Sector Organisations

Public sector organisations consist of the following:

- Civil Service
- Defence
- Garda Síochána
- Education
- Regional bodies
- Health
- Semi State, both commercial and non-commercial

Financial Crisis Related Bodies

Nationalised banks are in temporary public ownership resulting from the financial crisis, their employment and earnings data are excluded from Public Sector earnings and employment figures, this is in order to maintain the stability of the series. Their data is reflected in the appropriate NACE sector.

During 2021, two major schemes were being operated by the Government to support those whose income from employment had been affected due to COVID-19.

Covid-19

The COVID-19 Pandemic Unemployment Payment (PUP) scheme, which is administered by the Department of Social Protection (DSP), operated to provide a social welfare payment to those who lost their employment because of the COVID-19 crisis.
The Revenue Employment Wage Subsidy Scheme (EWSS) were also operational during 2021 enabling employees, whose employers are affected by the pandemic, to receive significant supports directly from their employer through the payroll system.

Any payments related to the PUP scheme are not collected by EHECS or recorded in the ELC release. Such payments are paid by DSP to a person who has lost income from employment and where no attachment in the form of an employment contract is maintained between the employer and employee.
EWSS payments are recorded as follows in the ELC release:
EWSS payments are included in wages and salaries for employees benefiting from the scheme
Refunded payments are recorded as subsidies and refunds received, being amounts received by enterprises intended to refund part or all of the cost of wages and salaries.