



Terms used in official statistics



Compensation of employees

Definition:

Total remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter during an accounting period.

Compensation of employees, i.e. wages and salaries, contributions to social security paid by employers increased by contributions for the Labour Fund as well as other costs connected with employment, e.g.: prises, funded scholarships, bonuses not included in wages and salaries as well as company social benefit fund, travelling allowances, parliamentary allowances, which in the case of households sector are defined as "other income connected with hired work". Wages and salaries concern amounts booked in activity costs for a given period and, therefore, do not include payments from profit and balance surplus in cooperatives.

Source:

- Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union

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High-level terms

- **Regional accounts**

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