C/2025/2430

25.4.2025

Position (EU) No 2/2025 of the Council at first reading with a view to the adoption of a Regulation of the European Parliament and of the Council on European Union labour market statistics on businesses, repealing Council Regulation (EC) No 530/1999 and Regulations (EC) No 450/2003 and (EC) No 453/2008 of the European Parliament and of the Council

Adopted by the Council on 24 March 2025

(Text with EEA relevance)

(C/2025/2430)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 338(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Central Bank ([1]),

Acting in accordance with the ordinary legislative procedure ([2]),

Whereas:

(1) Accurate, timely, reliable and comparable labour market statistics on businesses in the Union are required for the design, implementation and evaluation of Union policies, in particular those addressing economic, social and territorial cohesion and the European employment strategy, and in the context of the principles of the European Pillar of Social Rights (EPSR). Those statistics are also relevant in the context of the European Semester, the EPSR action plan and the social economy action plan. They are also important for the Union to fulfil its tasks under the Treaties.

(2) The prevention and correction of macroeconomic imbalances pursuant to Regulation (EU) 1176/2011 of the European Parliament and of the Council ([3]) and the monitoring of adequate minimum wages pursuant to Directive (EU) 2022/2041 of the European Parliament and of the Council ([4]) require accurate information on the evolution of hourly labour costs and wage levels, on the coverage of collective pay agreements and on the share of workers covered by a minimum wage across Member States.

(3) The European Central Bank uses European labour market statistics on businesses, in the context of the single monetary policy, in particular those on the evolution of labour costs and wage growth. Therefore, accurate, timely, reliable and comparable Union statistics on the evolution of labour costs are necessary.

(4) It is necessary to extend the coverage of job vacancy statistics and the timeliness of the labour cost index as both indicators are listed among the Principal European Economic Indicators in the Commission Communication of 27 November 2002 on eurozone statistics 'towards improved methodologies for eurozone statistics and indicators', needed to monitor monetary and economic policies.

(5) It is important for analytical purposes that an appropriate amount of back data is available to be able to assess labour cost indices over time.

(6) In order to operationalise the definition of social enterprise, it is important to initiate feasibility and pilot studies with the aim of having specific data on social enterprises.

([1]) OJ C, C/2024/668, 12.1.2024, ELI: http://data.europa.eu/eli/C/2024/668/oj.
([2]) Position of the European Parliament of 24 April 2024 (not yet published in the Official Journal) and position of the Council at first reading of 24 March 2025 (not yet published in the Official Journal). Position of the European Parliament of … (not yet published in the Official Journal).
([3]) Regulation (EU) No 1176/2011 of the European Parliament and of the Council of 16 November 2011 on the prevention and correction of macroeconomic imbalances (OJ L 306, 23.11.2011, p. 25, ELI: http://data.europa.eu/eli/reg/2011/1176/oj).
([4]) Directive (EU) 2022/2041 of the European Parliament and of the Council of 19 October 2022 on adequate minimum wages in the European Union (OJ L 275, 25.10.2022, p. 33, ELI: http://data.europa.eu/eli/dir/2022/2041/oj).

(7) A legal basis is necessary to regulate the transmission of annual data on gender pay gap for monitoring the Sustainable Development Goals under the 2030 Agenda of the United Nations, in particular, goal 5 on Gender Equality.

(8) The implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation, as described in Directive 2006/54/EC of the European Parliament and of the Council ([5]), requires comparable data on wages received by men and women. In order to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women, Article 31 of the Directive (EU) 2023/970 of the European Parliament and of the Council ([6]) requires Member States to provide the Commission with up-to-date gender pay gap data annually and in a timely manner. That obligation should be complemented by the appropriate necessary statistical frame for compiling and transmitting gender pay gap data, that should include the detailed topics, the periodicity of the data provision, the reference periods and the deadline for data transmission.

(9) The concept of the gender pay gap is defined in Directive (EU) 2023/970. That definition should be adapted for the purpose of compiling and transmitting gender pay gap data under this Regulation. In particular, the term 'employee' is to cover workers in an employment relationship, including paid trainees and apprentices.

(10) To complement the picture on pay differences, the Commission (Eurostat) should compile statistics regarding the total annual and monthly earnings, covering all their components, for male and female employees every 4 years, based on the structure of earnings data.

(11) The gender pension gap is the relative difference between average gross pensions earned by women and men. This gap has its roots in different professional careers; those of women are characterised by lower pay, shorter and interrupted careers, and a lower volume of hours worked. As a result, women are at greater risk of poverty in later life. The data collected in the context of the labour market statistics on businesses regarding the structure of earnings, the gender pay gap and the structure of labour costs can also contribute to a better understanding of the gender pension gap in the Member States.

(12) In order to simplify the existing legislation and foster harmonisation in scope, concepts, definitions and quality reporting, this Regulation should cover all European labour market statistics on businesses. Therefore, it is appropriate to repeal Council Regulation (EC) No 530/1999 ([7]) and Regulations (EC) No 450/2003 ([8]) and (EC) No 453/2008 ([9]) of the European Parliament and of the Council and replace them by this Regulation.

(13) It is essential that statistics collected under this Regulation meet the quality criteria set out in Regulation (EC) No 223/2009 of the European Parliament and of the Council ([10]). Statistical precision is an important measure of quality for data coming from samples. It is therefore necessary to specify precision targets that should be aimed at when sampling schemes are defined in Member States. In addition, for the purposes of quality reporting, the Commission (Eurostat) should include in its quality reporting guidance on how to further improve the quality of the statistics compiled under this Regulation. Member States might use innovative techniques to collect data, such as web scraping to collect data from websites. The data collected with those techniques should comply with the applicable quality requirements.

([5]) Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (OJ L 204, 26.7.2006, p. 23, ELI: http://data.europa.eu/eli/dir/2006/54/oj).

([6]) Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms (OJ L 132, 17.5.2023, p. 21, ELI: http://data.europa.eu/eli/dir/2023/970/oj).

([7]) Council Regulation (EC) No 530/1999 of 9 March 1999 concerning structural statistics on earnings and on labour costs (OJ L 63, 12.3.1999, p. 6, ELI: http://data.europa.eu/eli/reg/1999/530/oj).

([8]) Regulation (EC) No 450/2003 of the European Parliament and of the Council of 27 February 2003 concerning the labour cost index (OJ L 69, 13.3.2003, p. 1, ELI: http://data.europa.eu/eli/reg/2003/450/oj).

([9]) Regulation (EC) No 453/2008 of the European Parliament and of the Council of 23 April 2008 on quarterly statistics on Community job vacancies (OJ L 145, 4.6.2008, p. 234, ELI: http://data.europa.eu/eli/reg/2008/453/oj).

([10]) Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164, ELI: http://data.europa.eu/eli/reg/2009/223/oj).

(14) This Regulation should take into account new needs that have emerged with the development of the Union and the euro area, provided that its provisions do not impose a significant additional cost or burden on respondents or national statistical authorities.

(15) To limit the administrative and financial burden on enterprises, in particular on social enterprises, small and medium-sized enterprises (SMEs) and micro-enterprises, the national statistical authorities should consider all available administrative, innovative and other sources, the main aim of which is not the provision of statistics, as a substitute for or a complement to statistical surveys, subject to the quality requirements for official statistics. The latest technological and digital developments can contribute to that objective.

(16) National statistical authorities should take into account the principles of cost-effectiveness and non-excessive burden on economic operators. Member States should conduct efforts to ensure that relevant data is adequately shared between authorities without prejudice to statistical confidentiality in order to ensure that the reporting burden on enterprises is as small as possible.

(17) Reducing response burden is equally important as incorporating new data needs into the production of European statistics. The Commission (Eurostat) should regularly review the use and usability of data and discontinue variables and detailed topics when they are no longer justified by relevant user need.

(18) The framework governing labour market statistics on businesses should be continuously improved. That includes data quality aspects as well as the reduction of undue economic burdens. However, new methods and procedures should be duly tested before they are incorporated in the day-to-day activities of national statistical authorities. For that purpose, the Commission (Eurostat) and national statistical authorities should conduct feasibility and pilot studies. Such studies should be initiated by the Commission and should be open to the participation of national statistical authorities on a voluntary basis. In order to draw the right conclusions, the results of those studies should be carefully analysed by the Commission and national statistical authorities. That analysis should be made available to the statistical community and the wider public.

(19) In order to improve the efficiency of the statistical production processes of labour market statistics and to reduce the statistical burden on respondents, national statistical authorities should have the right to access and use, promptly and free of charge, all national administrative data, privately held data and other sources, and to integrate those data with statistics, to the extent necessary for the development, production and dissemination of European Union labour market statistics on businesses, in accordance with Regulation (EC) No 223/2009.

(20) Privately held data refers to the vast amount of data held by private data holders obtained as a result of their activity, which could be used by statistical authorities to produce official statistics. It might include data held by civil society organisations, among others.

(21) Regulation (EC) No 223/2009 constitutes the reference framework for this Regulation, including as regards the protection of confidential data including personal data.

(22) Since the objective of this Regulation, namely the establishment of a common framework for systematic production of high quality European Union labour market statistics on businesses, cannot be sufficiently achieved by Member States but can rather, by reasons of consistency and comparability, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.

(23) The power to adopt delegated acts in accordance with Article 290 of the Treaty on the Functioning of the European Union (TFEU) should be delegated to the Commission to amend the list of the detailed topics required to be covered by labour market statistics data on businesses and to supplement this Regulation for the temporary production of additional data for the purpose of addressing additional statistical data needs that cannot be otherwise fulfilled. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making ([11]). In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

([11]) OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj.

(24) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission to specify the elements for each topic required to be covered by labour market statistics data on businesses. Likewise, power should be conferred on the Commission to adopt implementing acts to set out the practical arrangements for the quality reports and their content, and to grant derogations to Member States where the application of this Regulation, or the delegated or implementing acts adopted pursuant to it, require major changes to be made to a Member State's national statistical system. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council ([12]).

(25) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ([13]) and delivered an opinion on 25 September 2023.

(26) In order to ensure the appropriate implementation of this Regulation in Member States, a period of at least 12 months after the date of entering into force is needed before the first data collection.

(27) This Regulation is without prejudice to Regulations (EU) 2016/679 ([14]) and (EU) 2018/1725 and Directive 2002/58/EC ([15]) of the European Parliament and of the Council. Within their respective scopes of application, those Regulations and that Directive are to apply to the processing of personal data under this Regulation. In order to guarantee the safeguards adopted under Article 89 of Regulation (EU) 2016/679 and Article 13 of Regulation (EU) 2018/1725, it is preferable that anonymised or pseudonymised data be used for the processing, sharing and archiving of personal data for statistical purposes under this Regulation.

(28) The European Statistical System Committee has been consulted,

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation establishes a common legal framework for the development, production and dissemination of labour market statistics on businesses in the Union.

Article 2

Definitions

For the purposes of this Regulation, the following definitions shall apply:

(1) 'statistical unit' means an entity on which data are collected and statistics are compiled;

(2) 'enterprise' means the smallest combination of legal units as defined in Council Regulation (EEC) No 696/93 ([16]); this includes non-market producers and other institutional units that belong to the general government sector;

([12]) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: http://data.europa.eu/eli/reg/2011/182/oj).

([13]) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

([14]) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj).

([15]) Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications) (OJ L 201, 31.7.2002, p. 37, ELI: http://data.europa.eu/eli/dir/2002/58/oj).

([16]) Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ L 76, 30.3.1993, p. 1, ELI: http://data.europa.eu/eli/reg/1993/696/oj).

(3) 'social enterprise' means a private law entity, which can be established in a variety of legal forms, that provides goods and services for the market in an entrepreneurial way and in accordance with the principles and features of the social economy, having social or environmental objectives as the reason for its commercial activity;

(4) 'local unit' means an enterprise, or a part thereof, that is situated in a geographically identified place as defined in Regulation (EEC) No 696/93;

(5) 'resident enterprise' means an enterprise, that carries out economic activities contributing to the gross domestic product (GDP) as laid down in Chapter 1 of Annex A to Regulation (EU) No 549/2013 of the European Parliament and of the Council ([17]);

(6) 'resident local unit' means a local unit that carries out economic activities contributing to the GDP as laid down in Chapter 1 of Annex A to Regulation (EU) No 549/2013;

(7) 'employee' means any person irrespective of nationality, residency or time worked in a Member State who has a direct employment relationship with an employer, established by a formal contract or an informal agreement, and who receives remuneration, irrespective of the type of work performed, the number of hours worked (full-time or part-time) or the duration of the contract or agreement (fixed or indefinite, including seasonal); the remuneration of an employee can take the form of wages or a salary, and includes bonuses, pay for piecework and shift work, allowances, fees, commission and remuneration in kind;

(8) 'employer' means an enterprise or a local unit that has a direct employment relationship with an employee, established by a formal contract or an informal agreement;

(9) 'domain' means one or several data sets that cover particular topics;

(10) 'topic' means the content of the information to be compiled, with each topic covering one or more detailed topics;

(11) 'detailed topic' means the detailed content of the information to be compiled related to a topic, where each detailed topic covers one or more variables;

(12) 'variable' means a characteristic of a unit or of a set of units that can assume more than one of a set of values;

(13) 'breakdown' means a predefined discrete, exhaustive and mutually exclusive set of values which can be assigned to a variable characterising statistical units;

(14) 'microdata' means individual observations or measurements of characteristics of statistical units without a direct identifier;

(15) 'aggregated data' means data concerning a set of several statistical units;

(16) 'statistical population' means the set of statistical units about which information is required;

(17) 'sampling frame' means a list, map or other specification of the units which determine a statistical population that is to be completely enumerated or sampled;

(18) 'sample' means a subset of a sampling frame whose elements are selected based on a process with a known probability of selection, designed so as to allow for deriving valid estimations for the statistical population;

(19) 'respondent' means the unit that supplies data;

(20) 'statistical survey' means collecting data from a sample of respondents, which can be extrapolated to the statistical population by using appropriate statistical methods;

(21) 'administrative data' mean data generated by a non-statistical source, usually a register held by a public body, the main aim of which is not the provision of statistics;

(22) 'other sources' mean data that derive from sources other than the ones listed in Article 3(1), points (a), (b) and (c), such as websites and databases, the main aim of which is not the provision of official statistics;

([17]) 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 (OJ L 174, 26.6.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/549/oj).

(23) 'statistical classification' means an ordered list, with one or more levels of detail, of related though mutually exclusive categories used to structure information in a given statistical domain according to its similarities;

(24) 'reference period' means the time interval to which statistics refer;

(25) 'metadata' means information that is needed to use and interpret statistics and that describes the data in a structured way;

(26) 'pre-checked data' means data verified by Member States based on agreed common validation rules;

(27) 'quality report' means a report conveying information about the quality of a statistical product or process;

(28) 'gender pay gap' means the difference in average gross hourly earnings of male and female employees expressed as a percentage of the average gross hourly earnings of the male employees.

Article 3

Sources and methods

1. Member States shall use one or a combination of the following data sources, provided they allow for producing statistics that meet the quality requirements laid down in Article 7:

(a) statistical surveys or other statistical data collections;

(b) administrative data;

(c) data made available by private data holders;

(d) other sources.

2. Member States and the Commission (Eurostat) shall endeavour to use innovative methods and data sources to improve statistics compiled pursuant to this Regulation and to reduce the response burden, provided that those methods and sources allow for the production of statistics that meet the quality requirements laid down in Article 7.

3. In the event that a request submitted by a national statistical institute or the Commission (Eurostat) to a private data holder in accordance with Regulation (EC) No 223/2009 concerns personal data, that request shall be limited to the personal data categories covered by the domains and topics specified in Article 4 of this Regulation.

4. Surveys used for the purpose of labour market statistics on businesses shall be based on samples which are representative of the statistical population. Samples of enterprises or local units shall be drawn from the national statistical business registers as described in Article 8(4) of Regulation (EU) 2019/2152 of the European Parliament and of the Council ([18]).

5. Member States shall transmit to the Commission (Eurostat) the quality reports referred to in Article 7(4), containing detailed information on the sources and methods used.

Article 4

Data requirements

1. Labour market statistics on businesses shall cover the following domains and topics:

(a) earnings:

(i) structure of earnings;

(ii) gender pay gap;

(b) labour costs:

(i) structure of labour costs;

(ii) labour cost index;

([18]) Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (OJ L 327, 17.12.2019, p. 1, ELI: http://data.europa.eu/eli/reg/2019/2152/oj).

(c) labour demand:

(i) job vacancies.

The topics labour cost index, as referred to in the first subparagraph, point (b)(ii), and job vacancies, as referred to in the first subparagraph, point (c)(i), shall include their respective early estimates as referred to in Article 5.

2. For each topic listed in paragraph 1, the detailed topics, their corresponding periodicity, reference periods, including the first reference period, and data transmission deadlines shall be as set out in the Annex.

3. In accordance with Article 12, the Commission shall be empowered to adopt delegated acts to amend the list of detailed topics set out in the Annex. Where a delegated act introduces a new detailed topic, that delegated act may also include the periodicity, the reference period and the transmission deadline. The delegated acts shall be adopted at least 18 months before the beginning of the relevant reference period.

4. When exercising the power to adopt delegated acts pursuant to paragraph 3, the Commission shall ensure that:

(a) the delegated acts do not, in any case, impose a significant additional cost or burden on the Member States or on the respondents;

(b) feasibility or pilot studies as set out in Article 8 are carried out and that their results are duly assessed and taken into account before the adoption of any delegated act.

The studies referred to in paragraph 4, point (b), shall be financed in accordance with Article 9.

5. The data shall be transmitted to the Commission (Eurostat) in the form of aggregated data, except for the topic structure of earnings, referred to in paragraph 1, point (a)(i), for which microdata shall be transmitted for individual employees and local units.

6. Member States shall provide pre-checked data and related metadata using a technical format specified by the Commission (Eurostat) for each data set. The single entry point services shall be used to provide the data to the Commission (Eurostat).

7. The Commission shall adopt implementing acts setting out the following elements for each topic:

(a) a list and description of variables and their technical specifications;

(b) statistical classifications and breakdowns; geographical breakdowns cannot go below NUTS1 level;

(c) precision targets;

(d) the metadata to be transmitted with the same periodicity, reference period and deadlines as the data they refer to.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 13(2) at least 18 months before the beginning of the relevant reference period, except for the first reference period as mentioned in the Annex, for which 12 months shall apply. The implementing act for the topic structure of earnings shall be adopted before 1 September 2025 for the first reference period beginning in 2026. The Commission shall ensure that the implementing acts adopted pursuant to this paragraph comply with the principle of proportionality and do not impose a significant additional cost or burden on the Member States or on businesses.

8. Feasibility or pilot studies as set out in Article 8 shall be carried out and their results shall be duly assessed and taken into account before any modification of the data breakdowns referred to in paragraph 7, first subparagraph, point (b), of this Article.

9. In accordance with Article 12, the Commission is empowered to adopt delegated acts supplementing this Regulation by setting out the information to be provided by Member States for a maximum period of 3 reference years where, within the scope of this Regulation, the production of additional data is deemed necessary for the purpose of addressing additional statistical data needs that cannot be otherwise fulfilled.

In particular the delegated acts referred to in this paragraph shall not result in an obligation to conduct a new statistical survey on businesses.

Those delegated acts shall set out:

(a) the detailed topics to be covered pursuant to this paragraph, related to the domains and topics specified in Article 4 and the reasons for such additional statistical data needs;

(b) the periodicity, reference periods and transmission deadlines.

The delegated acts referred to in this paragraph shall not apply to reference periods before 2029 and shall have a minimum of 2 years between each additional data production starting from the deadline for transmitting the data of the latest additional data production.

Feasibility or pilot studies as set out in Article 8 shall be carried out and their results shall be duly assessed and taken into account before the adoption of any delegated act.

The studies referred to in the fifth subparagraph of this paragraph, shall be financed in accordance with Article 9.

10. The Commission shall adopt implementing acts setting out the additional information referred to in paragraph 9 and metadata. Those implementing acts shall set out the following technical elements, where appropriate:

(a) a list and description of variables and their technical specifications;

(b) statistical classifications and breakdowns; geographical breakdowns cannot go below NUTS1 level;

(c) detailed specifications of the statistical units covered;

(d) precision targets;

(e) the metadata to be transmitted.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 13(2) not later than 18 months before the beginning of the relevant reference period.

Feasibility or pilot studies as set out in Article 8 shall be carried out and their results shall be duly assessed and taken into account before the adoption of any implementing act.

Article 5

Early estimates

1. Early estimates for the labour cost index referred to in Article 4(1), point (b)(ii), and the job vacancies referred to in Article 4(1), point (c)(i), shall be transmitted:

(a) by Member States whose annual number of employees represents more than 3 % of the Union total, for each of the 3 last years; and

(b) by Member States of the euro area whose annual number of employees represents more than 3 % of the euro area total, for each of the 3 last years;

2. The shares of employees in the Union total and euro area total mentioned in paragraph 1 shall be assessed by the Commission (Eurostat) based on the available European Union labour force survey annual data.

3. Where there is any change in the list of Member States whose annual number of employees is higher than the thresholds referred to in paragraph 1, points (a) and (b), the Commission (Eurostat) shall notify the Member States concerned within 6 months after the end of the period used to assess the 3 % threshold. If the updated shares of employees fall below the respective thresholds referred to in paragraph 1, points (a) and (b), the Member States concerned may cease transmitting early estimates as from the reference quarter of the first calendar year following the date of the notification. If the updated shares fall above those thresholds, the Member States concerned shall transmit the early estimates from the first reference quarter of the third calendar year following the date of the notification.

Article 6

Statistical units and statistical population

1. Statistics under this Regulation shall be compiled on one or more of the following statistical units:

(a) enterprises;

(b) local units;

(c) employees.

2. For the topics labour cost index, as referred to in Article 4(1), point (b)(ii), and job vacancies, as referred to in Article 4(1), point (c)(i), the statistical population shall consist of all resident enterprises or all resident local units of the Member State, which fulfil the following conditions:

(a) their main economic activity is included in any section of the NACE classification established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council ([19]), with the exception of 'Agriculture, forestry and fishing', 'Activities of households as employers and undifferentiated goods – and services – producing activities of households for own use' and 'Activities of extraterritorial organisations and bodies'; and

(b) they have one or more employees.

3. For the topics structure of earnings, as referred to in Article 4(1), point (a)(i), and gender pay gap, as referred to in Article 4(1), point (a)(ii), as regards data on the employer, the statistical population shall consist of all resident local units of the Member State, which fulfil the following conditions:

(a) their economic activity is included in any section of the NACE classification, with the exception of 'Agriculture, forestry and fishing', 'Activities of households as employers and undifferentiated goods – and services – producing activities of households for own use', 'Activities of extraterritorial organisations and bodies' and of any data within 'Public administration and defence, compulsory social security' related to defence and national security that are deemed confidential in a Member State in accordance with its national law; and

(b) they have one or more employees.

For the topics structure of earnings and the gender pay gap, as regards data on the employee, the statistical population shall consist of all employees whose local unit belongs to the statistical population as referred to in the first subparagraph.

4. For the topic structure of labour costs, as referred to in Article 4(1), point (b)(i), the statistical population shall consist of all resident local units of the Member State, which fulfil the following conditions:

(a) their economic activity is included in any section of the NACE classification, with the exception of 'Agriculture, forestry and fishing', 'Activities of households as employers and undifferentiated goods – and services – producing activities of households for own use' and 'Activities of extraterritorial organisations and bodies'; and

(b) they are part of enterprises with 10 or more employees.

Article 7

Quality requirements and quality reporting

1. Member States shall take the necessary measures to ensure the quality of the data and metadata transmitted.

2. Member States shall ensure that the data produced under this Regulation provide a full coverage of and give accurate estimates of the statistical units and population defined in Article 6.

3. For the purpose of this Regulation, the quality criteria set out in Article 12(1) of Regulation (EC) No 223/2009 shall apply.

4. Member States shall transmit quality reports on the sources and methods for each of the topics listed in Article 4.

([19]) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: http://data.europa.eu/eli/reg/2006/1893/oj).

5. The Commission shall adopt implementing acts setting out the practical arrangements for the quality reports and their content. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 13(2) and shall not impose a significant additional cost or burden on the Member States.

6. Member States shall inform the Commission (Eurostat) about any relevant information or change with regard to the implementation of this Regulation that would influence the quality of the data transmitted. That information shall be provided as soon as possible and no later than 3 months after any such change occurs.

7. Upon a duly reasoned request from the Commission (Eurostat), Member States shall provide the additional information necessary to evaluate the quality of the statistical information.

8. The Commission (Eurostat) shall assess the quality of the data transmitted, the sources and methods used and the sampling frames. The Commission (Eurostat) shall prepare and publish reports on the quality of the data transmitted and the sources and methods used. In those reports, the Commission (Eurostat) shall provide guidance on how to further improve the quality of the statistics compiled under this Regulation.

Article 8

Feasibility and pilot studies

1. In order to improve the labour market statistics on businesses or to limit the administrative and financial burden on enterprises, in particular SMEs and micro-enterprises, the Commission (Eurostat) may initiate feasibility and pilot studies. The purpose of such studies shall include at least one of the following elements:

(a) improving the quality and comparability of data;

(b) exploring new possibilities and implementing new features to respond to user needs, including in particular to provide data on social enterprises;

(c) improving integration between surveys and other data sources;

(d) reducing the burden on respondents;

(e) improving the cost-effectiveness of data collection;

(f) ensuring feasibility of the matters covered by the delegated and implementing acts.

The studies referred to in the first subparagraph shall take into account technological and digital developments.

2. Member States may participate in those studies on a voluntary basis. In cooperation with the Commission (Eurostat), they shall ensure the studies are representative at Union level.

3. The results of those studies shall be evaluated by the Commission (Eurostat) in cooperation with Member States and the main stakeholders, including social partners. The Commission (Eurostat) shall prepare reports on the findings of the studies, including the possible future use of the results, in cooperation with the Member States. Those reports shall be made publicly available.

Article 9

Financing

1. As regards the implementation of this Regulation, a financial contribution shall be made available from the Single Market Programme established by Regulation (EU) 2021/690 of the European Parliament and the Council ([20]) and in accordance with Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ([21]) to the national statistical institutes and other national authorities, referred to in Article 5(2) of Regulation (EC) No 223/2009, in order to:

([20]) Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014 (OJ L 153, 3.5.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/690/oj).

([21]) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

(a) improve sources, methods, including sampling frames, for the labour market statistics on businesses;

(b) support the participation of the Member States in the pilot and feasibility studies referred to in Article 8 of this Regulation.

A financial contribution may also be made available from the general budget of the Union.

2. The amount of the Union financial contribution under paragraph 1, first subparagraph, shall be established in accordance with the rules of the Single Market Programme as part of the annual budgetary procedure, subject to the availability of funding. The budgetary authority shall determine the appropriations available each year.

3. The Union financial contribution shall not exceed 90 % of the eligible costs.

Article 10

Protection of the financial interests of the Union

1. The Commission shall take appropriate measures to ensure that, when actions financed under this Regulation are implemented, the financial interests of the Union are protected by the application of preventive measures against fraud, corruption and any other illegal activities, by effective checks and, if irregularities are detected, by the recovery of the amounts wrongly paid and, where appropriate, by effective, proportionate and dissuasive administrative and financial penalties.

2. The Commission or its representatives and the Court of Auditors shall have the power of audit, on the basis of documents and on-the-spot checks, over all grant beneficiaries, contractors and subcontractors who have received Union funds under this Regulation.

3. The European Anti-Fraud Office (OLAF) may carry out investigations, including on-the-spot checks and inspections, in accordance with the provisions and procedures laid down in Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council [22] and Council Regulation (Euratom, EC) No 2185/96 [23] with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union in connection with a grant agreement or grant decision or contract funded under this Regulation.

4. Without prejudice to paragraphs 1, 2 and 3, cooperation agreements with third countries and with international organisations, contracts, grant agreements and grant decisions resulting from the implementation of this Regulation shall contain provisions expressly empowering the Commission, the Court of Auditors, the European Public Prosecutor's Office and OLAF to conduct such audits and investigations, in accordance with their respective competences.

Article 11

Derogations

1. Where the application of this Regulation, or the delegated or implementing acts adopted pursuant thereto, requires major changes to be made to a Member State's national statistical system, the Commission may grant, by means of implementing acts, duly justified derogations to the Member State, for a maximum duration of 1 year for data with a quarterly periodicity, of 2 years for data with an annual periodicity, and of 4 years for data with a multiannual periodicity. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 13(2). The relevant Member State shall submit a duly justified request to the Commission within 3 months of the date of entry into force of this Regulation or the delegated or implementing acts adopted pursuant thereto.

[22] Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/883/oj).

[23] Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2, ELI: http://data.europa.eu/eli/reg/1996/2185/oj).

When granting the derogations, the Commission shall take into account the comparability of Member States' statistics and the timely calculation of the required representative and reliable European aggregates. The Commission shall also ensure that the requirements related to statistics, metadata and quality covered under this Regulation that were previously covered under the repealed regulations continue to be met without interruption.

2. Where a derogation remains justified at the end of the period for which it was granted, the Commission may adopt an implementing act granting a further derogation for a maximum period of 1 year. The relevant Member State shall submit a request setting out the reasons and detailed grounds in support of such an extension to the Commission not later than 6 months before the end of the period of validity of the derogation granted pursuant to paragraph 1.

Article 12

Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Articles 4(3) and 4(9) shall be conferred on the Commission for a period of 5 years from … [OJ: please insert the date of entry into force of the Regulation]. The Commission shall draw up a report in respect of the delegation of power not later than 9 months before the end of the 5-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than 3 months before the end of each period.

3. The delegation of power referred to in Articles 4(3) and 4(9) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect on the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Articles 4(3) and 4(9) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of 3 months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 3 months at the initiative of the European Parliament or the Council.

Article 13

Committee procedure

1. The Commission shall be assisted by the European Statistical System Committee established by Regulation (EC) No 223/2009. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Article 14

Repeal

1. Regulation (EC) No 530/1999 is repealed with effect from 1 January 2026 and Regulations (EC) No 450/2003 and (EC) No 453/2008 are repealed with effect from 1 January 2027, without prejudice to the obligations set out in those regulations concerning the transmission of data and metadata, including quality reports, with regard to reference periods that fall, in whole or in part, before that date.

2. References to the repealed Regulations shall be construed as references to this Regulation.

Article 15

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at …, …

For the European Parliament	*For the Council*
The President	*The President*

ANNEX

Domains, topics and detailed topics; periodicity of the data provision, reference periods and deadline for data transmission per topic

Domain	Topic	Detailed topic	Periodicity	Reference period	Data transmission deadline (1) (2)	First Reference Period
Earnings	Structure of Earnings	Earnings *Total annual and monthly earnings and all their components, as well as hourly earnings paid to each employee sampled*	Every 4 years	Calendar year and a representative month in that year	T+16 months	2026
		Employer's characteristics *Economic, legal, geographical and employment information on the local unit to which each sampled employee is attached, and on its enterprise, including collective pay agreements*				
		Employee's characteristics *Individual demographic, educational, contractual and occupational information on each employee sampled*				
		Working periods *Information on paid working periods, for each employee sampled*				
		Technical items of the survey *Sampling and data collection information for each employee sampled and his/her employer (e.g. weights)*				
	Gender Pay Gap	Hourly earnings *Hourly earnings of male and female employees by main characteristics of the employer and of the employee and corresponding relative differences between hourly earnings of male and female employees*	Every year	Calendar year	T+13 months	2027
		Employees *Number of male and female employees by characteristics of the employer and of the employee*				

Domain	Topic	Detailed topic	Periodicity	Reference period	Data transmission deadline [1] [2]	First Reference Period
Labour costs	Structure of labour costs	Labour costs *Total costs borne by the employer for employing labour and components of these costs*	Every 4 years	Calendar year	T+18 months	2028
		Hours worked *Hours actually worked by main types of employees*				
		Hours paid *Hours paid by main types of employees*				
		Employees *Number of employees by main types*				
		Local units *Information on local units in the sample*				
	Labour cost index	Quarterly index of labour costs per hour worked *Quarterly index of labour costs per hour worked, by type of costs; unadjusted and adjusted time series*	Every quarter	Calendar quarter	— Early estimates: T+45 days – Final data: T+65 days	First quarter of 2027
		Quarterly index of total labour costs *Unadjusted and adjusted time series* [3]				
		Quarterly index of hours worked *Unadjusted and adjusted time series* [3]				
		Annual labour costs *Annual labour costs levels (weights) by type of costs*	Every year	Calendar year	T+155 days	

Domain	Topic	Detailed topic	Periodicity	Reference period	Data transmission deadline [1] [2]	First Reference Period
Labour demand	Job vacancies	Vacant posts *Information on vacant posts recorded; unadjusted and adjusted time series*	Every quarter	Calendar quarter	— Early estimates: T+45 days – Final data: T+70 days	First quarter of 2027
		Occupied posts *Information on occupied posts recorded; unadjusted and adjusted time series*				

[1] After the end of the reference period 'T'.
[2] When the above-mentioned deadlines fall on a Saturday or a Sunday, the effective deadline shall be the following Monday before 12.00 p.m. (CET).
[3] To be provided on a voluntary basis.