



STATUTORY INSTRUMENTS.

**S.I. No. 616 of 2025**

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STATISTICS (LABOUR COSTS SURVEY) ORDER 2025

## STATISTICS (LABOUR COSTS SURVEY) ORDER 2025

I, MICHEÁL MARTIN, Taoiseach, in exercise of the powers conferred on me by section 25(1) of the Statistics Act 1993 (No. 21 of 1993) and, other than in relation to paragraphs 1(d), 2 and 3 of the Schedule to the following order, for the purpose of giving full effect to Regulation (EC) No. 450/2003 of the European Parliament and of the Council of 27 February 2003<sup>1</sup>, as amended by Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006<sup>2</sup> and Regulation (EC) No. 596/2009 of the European Parliament and of the Council of 18 June 2009<sup>3</sup> and Regulation (EC) No. 453/2008 of the European Parliament and of the Council of 23 April 2008<sup>4</sup>, hereby order as follows:

1. This Order may be cited as the Statistics (Labour Costs Survey) Order 2025.

2. (1) In this Order –

“irregular”, in relation to the payment of a wage or salary, means a payment that is not paid regularly at each pay period, and shall be construed in accordance with Regulation (EC) No. 1726/1999;

“job vacancies” shall be construed in accordance with Article 2(1) of Regulation (EC) No. 453/2008;

“national minimum hourly rate of pay” has the same meaning as it has in the National Minimum Wage Act 2000 (No. 5 of 2000);

“quarter” means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December in any year;

“regular”, in relation to the payment of a wage or salary, means a payment that is paid regularly at each pay period, and shall be construed in accordance with Regulation (EC) No. 1726/1999;

“Regulation (EC) No. 1726/1999” means Commission Regulation (EC) No. 1726/1999 of 27 July 1999<sup>5</sup>, as amended by Commission Regulation (EC) No. 1737/2005 of 21 October 2005<sup>6</sup>, Commission Regulation (EC) No. 973/2007 of 20 August 2007<sup>7</sup> and Commission Regulation (EU) 2025/447 of 7 March 2025<sup>8</sup>;

“Regulation (EC) No. 1893/2006” means Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006<sup>2</sup>, as amended by

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<sup>1</sup> OJ No. L 69, 13.3.2003, p. 1

<sup>2</sup> OJ No. L 393, 30.12.2006, p. 1

<sup>3</sup> OJ No. L 188, 18.7.2009, p. 14

<sup>4</sup> OJ No. L 145, 4.6.2008, p. 234

<sup>5</sup> OJ No. L 203, 3.8.1999, p. 28

<sup>6</sup> OJ No. L 279, 22.10.2005, p. 11

<sup>7</sup> OJ No. L 216, 21.8.2007, p. 10

<sup>8</sup> OJ No. L, 2025/447, 10.3.2025

Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008<sup>9</sup>, Regulation (EU) No. 70/2012 of the European Parliament and of the Council of 18 January 2012<sup>10</sup>, Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019<sup>11</sup> and Commission Delegated Regulation (EU) 2023/137 of 10 October 2022<sup>12</sup>;

“Regulation (EC) No. 453/2008” means Regulation (EC) No. 453/2008 of the European Parliament and of the Council of 23 April 2008<sup>4</sup>;

“Regulations” means —

- (a) Regulation (EC) No. 450/2003 of the European Parliament and of the Council of 27 February 2003<sup>1</sup>, as amended by Regulation (EC) No. 1893/2006 and Regulation (EC) No. 596/2009 of the European Parliament and of the Council of 18 June 2009<sup>3</sup>, and
- (b) Regulation (EC) No. 453/2008;

“survey” means the Labour Costs Survey that is conducted by the Central Statistics Office for the purposes of obtaining from undertakings to which Article 3 or 4 applies information specified in the Schedule, including for the purposes of compliance with the Regulations.

(2) Where the carrying out by an employee of his or her main duties of employment requires a high level of professional or technical knowledge, and experience, in the field of physical or life sciences, social sciences or humanities, he or she shall, for the purposes of paragraph 2 of the Schedule, be regarded as a professional, an associate professional or a technician.

3. (1) This Article applies to an undertaking that is classified for statistical purposes under any section, other than section A, U or V, of NACE Rev. 2.1, as set out in Annex I to Regulation (EC) No. 1893/2006, and employs 50 or more persons.

(2) A requirement on undertakings to which this Article applies to provide for the purposes of the survey, quarterly and in relation to the immediately preceding quarter in the period commencing on 1 April 2026 and ending on 31 March 2027, information the general nature of which is specified in paragraphs 1 to 3 of the Schedule, is hereby prescribed.

4. (1) This Article applies to an undertaking that is classified for statistical purposes under any section, other than section A, U or V, of NACE Rev. 2.1, as set out in Annex I to Regulation (EC) No. 1893/2006, and employs fewer than 50 persons.

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<sup>9</sup> OJ No. L 97, 9.4.2008, p. 13

<sup>10</sup> OJ No. L 32, 3.2.2012, p. 1

<sup>11</sup> OJ No. L 198, 25.7.2019, p. 241

<sup>12</sup> OJ No. L 19, 20.1.2023, p. 5

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(2) A requirement on undertakings to which this Article applies to provide for the purposes of the survey, quarterly and in relation to the immediately preceding quarter in the period commencing on 1 April 2026 and ending on 31 March 2027, information the general nature of which is specified in paragraphs 1 and 3 of the Schedule, is hereby prescribed.

## SCHEDULE

*Articles 3 and 4*

1. Information regarding the following, as it relates to the undertaking concerned and specifying the quarter to which the information relates:

- (a) number of persons, separately identifying totals in respect of full-time employees, part-time employees, apprentices and trainees, who were:
  - (i) employed on the first day of the quarter;
  - (ii) employed on the last day of the quarter;
- (b) number of persons, separately identifying totals in respect of full-time employees and part-time employees, who were hired during the quarter;
- (c) average number of apprentices and trainees employed during the quarter;
- (d) number of employees who, at the end of the quarter, were paid at an hourly rate of pay equal to the national minimum hourly rate of pay;
- (e) number of job vacancies on the last working day of the quarter;
- (f) total cost of wages and salaries and other forms of compensation and benefits incurred during the quarter, broken down into regular, irregular and overtime payments and separately identifying totals in respect of full-time employees, part-time employees, apprentices and trainees;
- (g) total of the following during the quarter, separately identifying totals in respect of full-time employees, part-time employees, apprentices and trainees:
  - (i) paid hours (both contracted and overtime);
  - (ii) paid hours not worked, broken down into annual leave and bank holidays, maternity leave, sick leave and other leave;
- (h) cost of pension contributions made by the undertaking during the quarter on behalf of employees;
- (i) total cost of social security contributions incurred during the quarter in respect of full-time employees, part-time employees, apprentices and trainees;
- (j) total cost of other forms of compensation and benefits which, during the quarter, were paid or given to, or for the benefit of, full-time and part-time employees;
- (k) training costs (excluding apprentice and trainee wages and salaries) incurred during the quarter;
- (l) other costs and expenses incurred during the quarter by reason of the employment or use of labour;

(m) total amount received during the quarter of subsidies towards, or refunds of, the cost of direct remuneration paid to employees, including apprentices and trainees.

2. Information referred to in paragraph 1, classified by the following occupational categories:

- (a) managers, professionals and associate professionals which category includes —
  - (i) chief executive officers and managers of enterprises,
  - (ii) public representatives and senior public officials, and
  - (iii) professionals, associate professionals and technicians;
- (b) clerical, sales and service workers which category includes —
  - (i) customer services and office clerks,
  - (ii) personal services and sales workers, and
  - (iii) personal care and protective service workers;
- (c) production, plant and transport workers, craft and tradespersons and other manual workers which category includes —
  - (i) production workers, plant and machine operators and assemblers,
  - (ii) skilled craft and related trade workers,
  - (iii) labourers in mining, construction, manufacturing and transport,
  - (iv) cleaners and food preparation assistants, and
  - (v) other manual workers.

3. Information on the time taken by the undertaking concerned to complete the questionnaire, form or other record prepared by the Director General for the collection of the information referred to in paragraphs 1 and 2.

L.S.

GIVEN under my Official Seal,  
16 December, 2025.

MICHEÁL MARTIN,  
Taoiseach.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
BÓTHAR BHAILE UÍ BHEOLÁIN,  
CILL MHAIGHNEANN,  
BAILE ÁTHA CLIATH 8,  
D08 XAO6

Tel: 046 942 3100  
r-phost: publications@opw.ie

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