

Employee income refers to the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter during the income reference period.

**The employee income is broken down into:**

- Gross employee cash or near cash income (PY010G).
- Gross non-cash employee income (PY020G); including Company car (PY021G).
- Employers' social insurance contributions (PY030G).

**Gross employee cash or near cash income (PY010G):**

This refers to the monetary component of the compensation of employees in cash payable by an employer to an employee. It includes the value of any social contributions and income taxes payable by an employee or by the employer on behalf of the employee to social insurance schemes or tax authorities.

**Gross employee cash or near cash income includes the followings items:**

- Wages and salaries paid in cash for time worked in the main and any secondary or casual job(s).
- Remuneration for time not worked (e.g. holiday payments).
- Enhanced rates of pay for overtime.
- Fees paid to directors of incorporated enterprises.
- Piece rate payments.
- Payments for fostering children. This refers to the amount of money that the government or non-profit institutions serving households (NPISHs) give to families for taking care of children. These children live in a family instead of living in an institution. The family is not the real family. The children do not have the legal status of 'children of the family'.
- Commissions, tips and gratuities.
- Supplementary payments (e.g. 13th month payment).
- Profit sharing and bonuses paid in cash.
- Additional payments based on productivity.
- Allowances paid for working in remote locations (regarded as part of the job conditions).
- Allowances for transport to or from work.
- Additional payments made by employers to their employees or former employees and other eligible persons to supplement the sick, disability, maternity leave or survivor's pay entitlement from social insurance schemes, where such payments cannot be separately and clearly identified as social benefits (in case these payment can be identified they should be included in appropriate benefits variables instead).
- Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through sickness, disability or maternity leave where such payment cannot be separately and clearly identified as social benefits.
- Cash subsidies received from the employer for dwelling costs.

**It excludes:**

- Reimbursements made by an employer for work-related expenses (e.g. business travel).
- Severance and termination pay to compensate employees for the termination of employment before the employee has reached the normal retirement age for that job and redundancy payments (they are included under 'unemployment benefits' (PY090G)).
- Allowances for purely work-related expenses such as those for travel and subsistence or for protective clothes.
- Lump-sum payments at the normal retirement date (included under 'old age benefits' (PY100G)).
- Union strike pay.
- Employers' social insurance contributions.
- Fringe benefits in kind (a company car; subsidised meals etc.).