



2026/1315

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COMMISSION IMPLEMENTING REGULATION (EU) 2026/1315

of 15 June 2026

**setting out the content and practical arrangements for the quality reports and metadata pursuant to
Regulation (EU) 2025/941 of the European Parliament and of the Council**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2025/941 of the European Parliament and of the Council of 7 May 2025 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 ⁽¹⁾, and in particular Articles 4(7) and 7(5) thereof,

Whereas:

- (1) The detailed practical arrangements and content of the quality reports should be specified by the Commission in relation to the data to be transmitted by the Member States to Eurostat.
- (2) The metadata to be submitted with the data sets should be specified by the Commission.
- (3) The metadata for the topics 'job vacancies', 'labour cost index' and 'gender pay gap' are already specified in Commission Implementing Regulation (EU) 2025/2295 ⁽²⁾.
- (4) A common method for defining statistical precision in sample surveys is needed for evaluating the efforts made towards achieving precision targets.
- (5) Commission Recommendation (EU) 2023/397 ⁽³⁾ on reference metadata and quality reports invites Member States to ensure that their national statistical authorities apply, when compiling reference metadata and quality reports, the statistical concepts listed in the latest version of the Single Integrated Metadata Structure.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Definitions

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

- (1) 'eligible units' means the set of units selected from the sampling frame that are part of the statistical population;
- (2) 'ineligible units' means the set of units selected from the sampling frame that are not part of the statistical population;

⁽¹⁾ OJ L, 2025/941, 20.5.2025, ELI: <http://data.europa.eu/eli/reg/2025/941/oj>.

⁽²⁾ Commission Implementing Regulation (EU) 2025/2295 of 13 November 2025 setting out the list and description of variables and their technical specifications, statistical classifications, breakdowns, metadata and precision targets for the topics 'job vacancies', 'labour cost index' and 'gender pay gap' pursuant to Regulation (EU) 2025/941 of the European Parliament and of the Council (OJ L, 2025/2295, 14.11.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2295/oj).

⁽³⁾ Commission Recommendation (EU) 2023/397 of 17 February 2023 on reference metadata and quality reports for the European Statistical System, replacing Recommendation 2009/498/EC on reference metadata for the European Statistical System (OJ L 53, 21.2.2023, p. 104, ELI: <http://data.europa.eu/eli/reco/2023/397/oj>).

- (3) 'gross sample' means the set of units initially selected from the sampling frame, comprising the eligible units (the net sample and the non-response units) as well as the ineligible units;
- (4) 'net sample' means the set of eligible units (including substitution units), from which enough information has been obtained to include the unit in the survey estimations;
- (5) 'substitution' with regard to respondents means the replacement of an originally sampled unit by another unit;
- (6) 'non-response' means the failure of a survey to collect any data from a unit designated for data collection, or for one or several data items in the survey questionnaire, or for both, specifically:
 - (a) 'unit non-response' is a type of non-response occurring when no data are collected about a unit;
 - (b) 'item non-response' is a type of non-response occurring when no data are collected about a survey variable in relation to a designated unit;
- (7) 'sampling error' means part of the difference between a population value and an estimate of that value derived from a random sample, arising from the fact that only a subset of the population is enumerated;
- (8) 'coverage error' means the error that stems from not covering part of the population in the sampling frame ('under coverage') or, on the contrary, from keeping some ineligible units in the sampling frame ('over coverage').

Article 2

Quality reports and metadata

1. Quality reports shall contain quality-related information and indicators in accordance with the quality criteria and statistical concepts as set out in Annex I. These reports shall also refer to any instances where the appropriate quality criteria were not complied with, or where statistical concepts were incorrectly applied, or both.
2. Member States shall transmit quality reports with the periodicities and transmission deadlines set out in Annex II.
3. When transmitting to the Commission (Eurostat), the data sets for the topics 'structure of earnings' and 'structure of labour costs', the preliminary versions of concepts 1-7 and concept 16 shall be provided as metadata at the same time as the data sets.

Article 3

Technical standards for transmitting quality reports

Member States shall transmit to the Commission (Eurostat) the quality reports required under this Regulation using the statistical metadata exchange standards specified by the Commission (Eurostat). They shall send the quality reports through the single-entry point for quality reports, enabling the Commission (Eurostat) to retrieve them electronically.

*Article 4***Entry into force**

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

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

Done at Brussels, 15 June 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

QUALITY CRITERIA AND STATISTICAL CONCEPTS

Quality reports and metadata shall contain quality-related information and indicators adhering to the following quality criteria and statistical concepts.

Should a particular statistical concept not pertain to a statistical operation, it should nonetheless be included in the quality report or metadata, with the annotation 'Not applicable'.

CONTACT

Contact points for quality-related information and data.

STATISTICAL PRESENTATION**Data description**

Main characteristics of the data set described in an easily understandable manner.

Classification systems

Where applicable, the list of classifications and breakdowns used in the data set, and any deviations from European statistical standards or international standards.

Sector coverage

Main economic or other sectors covered by the statistics.

Statistical concepts and definitions

The list of all variables deviating from the standard definition, mentioning the national concepts used and any disparities between those national concepts and the concepts required for EU labour market statistics on businesses.

Statistical units

Description of the statistical units.

Statistical population

Description of the statistical population or populations to which the data set refers, i.e. the population about which information is to be collected.

Population(s) not covered

Information about any sub-populations not covered by the data collection (e.g. data within 'public administration and defence, compulsory social security' related to defence and national security that is confidential in a Member State pursuant to its national law), including a description of any such population and its best quantitative estimate.

Reference area

Description of the geographical area to which the statistical phenomenon measured relates: the geographical area covered and a list of any regions that are excluded (where applicable).

Time coverage

The length of time for which data are available.

Base period

The base year (only applicable to the topic 'labour cost index').

UNIT OF MEASUREMENT

The unit in which the data values are measured.

REFERENCE PERIOD

The period or point in time to which the measured observations refer, noting any differences between national reference periods and those required for EU labour market statistics on businesses.

INSTITUTIONAL MANDATE

Law, set of rules or other formal set of instructions assigning an organisation the responsibility and authority for collecting, processing and disseminating statistics.

CONFIDENTIALITY

Information on ownership of data, indicating the extent to which their unauthorised disclosure could be prejudicial or harmful to the interests of the source or other relevant parties.

Confidentiality policy

Description of any provisions in addition to European legislation that are relevant to the statistical confidentiality applied to the data.

Confidentiality – data treatment

General description of the rules applied for the treatment of microdata and macrodata (including tabular data) in relation to statistical confidentiality.

RELEASE POLICY

Rules for disseminating statistical data to all interested parties.

FREQUENCY OF DISSEMINATION

The time interval at which the statistics are disseminated over a given time period.

ACCESSIBILITY AND CLARITY

Information on:

- dissemination formats;
- documentation on methodology and quality.

QUALITY MANAGEMENT

Systems and frameworks in place within an organisation to manage the quality of statistical products and processes.

Quality assurance

Description of the quality assurance framework and/or quality management system (e.g. EFQM, ISO 9000) used in the organisation.

Quality assessment

Description of the overall quality of statistical outputs, summarising the main strengths and any deficiencies, based on standard quality criteria: relevance, accuracy, reliability, timeliness, punctuality, comparability and coherence. Any trade-offs between quality aspects and any anticipated quality improvements should be noted.

RELEVANCE

The degree to which statistical information meets current and potential user needs.

User needs

Information, if available, on any new user needs in relation to the data collected.

User satisfaction

Information, if available, on the level of satisfaction of data users with the data collected and made available.

Completeness

Description of any non-compliance concerning variables that are not transmitted.

ACCURACY AND RELIABILITY**Overall accuracy**

Summary of the components of an accuracy assessment, related to a given data set:

- Description of the main sources of random and systematic errors in the statistical outputs, with a summary assessment of all errors, focusing particularly on their impact on key estimates.

Sampling error

- Description of the methodology for calculating precision estimates.

- The statistical errors for indicators as follows (where applicable):

- For the topic 'structure of earnings':

Coefficient of variation for mean hourly earnings measured for all (part-time and full-time) employees, for the total and for each NACE section in the scope of the topic 'structure of earnings', by size of enterprises (total, 1-9 employees, 10 employees or more, optional).

- For the topic 'gender pay gap':

Standard error for the gender pay gap, for the total and for each NACE section in the scope of the topic 'gender pay gap', by size of enterprises (total, 1-9 employees, 10 employees or more, optional).

- For the topic 'structure of labour costs':

Coefficient of variation for the mean hourly labour costs measured for all (part-time and full-time) employees, for the total and for each NACE section in the scope of the topic 'structure of labour costs'.

- For the topic 'labour cost index':

Standard error for the wages and salaries component of the labour cost index, unchained, not calendar or seasonally adjusted, for the total and for each NACE section in the scope of the topic 'labour cost index', by size of enterprises (total, 1-9 employees, 10 employees or more, optional).

- For the topic 'job vacancies':

Coefficient of variation for the number of vacant posts (unadjusted) measured during the reference quarter, for the total and for each NACE section in the scope of the topic 'job vacancies', by size of enterprises (total, 1-9 employees, 10 employees or more, optional).

Coefficient of variation for the number of occupied posts (unadjusted) measured during the reference quarter, for the total and for each NACE section in the scope of the topic 'job vacancies', by size of enterprises (total, 1-9 employees, 10 employees or more, optional).

Non-sampling error

Error in survey estimates that cannot be attributed to sampling fluctuations.

Coverage error

Description of divergence between the frame population and the statistical population.

- Description of the sampling frame.
- Frequency and timing of frame updates.
- Errors due to discrepancies between the sampling frame and the statistical population and sub-populations (over coverage, under coverage, duplicates, misclassifications).

Measurement error

Description of errors occurring during data collection, causing recorded values of variables to differ from true values.

- Description of efforts made in questionnaire design and testing (including addressing errors arising from multimode and/or multi-source data collection).
- Description of interviewer training.

Non-response error

Description of:

- available characteristics of non-respondents if applicable;
- unit and item non-response rates;
- substitution rates;
- number of units in the statistical population, in the gross sample, number of eligible units and number of units in the net sample.

Processing error

Description of any error in processing and its impact on final data collection results, arising from the faulty implementation of correctly planned implementation methods.

- Description of quality checks and the data editing process.

Model assumption error

Where applicable, a description of errors arising from models needed to define the target of estimation.

TIMELINESS AND PUNCTUALITY

Information on:

- date of the dissemination of national results;
- number of days between the end of the data collection and the first fully validated delivery of data to the Commission (Eurostat);
- date of the first full delivery of data to the Commission (Eurostat); if the delivery of data does not meet the deadline stipulated in Regulation (EU) 2025/941, the reason for the delay should be provided.

COHERENCE AND COMPARABILITY

Description of how the requirements set for a specific topic have been fulfilled, including, where relevant, the impact of any deviations from the variables and their technical specifications.

Comparability – over time

Information on the length of comparable time series, including the reference periods when any series breaks occurred, and the reasons for such breaks.

Coherence – cross-topics and with other statistical domains

For each topic, Member States should assess the plausibility of unadjusted main indicators against a related indicator taken from another data set or statistical domain when available, as follows:

- (a) For the topic 'structure of earnings':
 - Number of employees (levels)*: with the number of occupied posts.
 - Hourly gross earnings (4-yearly growth rate)*: with the labour cost index (LCI).
 - Monthly gross earnings (4-yearly growth rate)*: with the index of total labour costs (TCI).
 - Number of hours paid (4-yearly growth rate)*: with the index of hours worked (HWI).
- (b) For the topic 'gender pay gap':
 - Hourly gross earnings of male and female employees (levels)*: with results from the structure of earnings survey (every four years, after each transmission of structure of earnings survey data).
- (c) For the topic 'structure of labour costs':
 - Number of employees (levels)*: with the number of occupied posts.
 - Hourly labour costs (4-yearly growth rate)*: with labour cost index (LCI).
 - Total labour costs (4-yearly growth rate)*: with the index of total labour costs (TCI).
 - Number of hours worked (4-yearly growth rate)*: with the index of hours worked (HWI).
- (d) For the topic 'labour cost index':
 - Labour cost index (LCI) (annual growth rate)*: with national accounts data.
- (e) For the topic 'job vacancies':
 - Number of occupied posts (levels)*: with the number of employees from the structure of earnings survey and labour cost survey (for the years concerned).
 - Job vacancy rate*: with the unemployment rate derived from the EU Labour Force Survey (Beveridge curve).

In addition, for each topic, comparisons should be made with other external sources for all relevant variables, where Member States concerned deem such external data to be sufficiently reliable.

Coherence – internal

The extent to which statistics are consistent within a given data set.

COST AND BURDEN

Burden on respondents and, if available, cost associated with the collection and production of the statistical product: an indication of the number of persons and days required for the staff involved in all stages of data collection should be provided. The staff used to conduct the survey, even if outsourced, should be included in the estimation.

DATA REVISION

Information on data revision practice.

Data revision – policy

Description of the policy aimed at ensuring the transparency of disseminated data, when preliminary data are being revised after compilation.

Data revision – practice

Information on data revision practice. Reasons for routine, major and unscheduled data revisions, as well as the length of revised series, should be provided.

STATISTICAL PROCESSING

Operations performed on data to derive new information in accordance with a given set of rules.

Source data

Description of the sources of the raw statistical data (e.g. statistical surveys, administrative data, data made available by private data holders, other sources, combined sources). Each source should be clearly described.

In the case of administrative data, data made available by private data holders or other sources, the following information should be provided, if applicable:

- the source's primary purpose and reporting obligation;
- reference periods and areas;
- sectors and statistical units covered;
- frequency of update and revision policy;
- possible shortcomings;
- availability of results;
- a mapping of the variables of the source(s) used against the variables required for EU labour market statistics on businesses, and a description of potential discrepancies between the concepts of the sources used and those required for EU labour market statistics on businesses.

In the case of statistical surveys:

- sample design (description of the following aspects: type of sampling design, stratification and sub-stratification criteria).

Frequency of data collection

Information on the frequency at which data are collected.

Data collection

The following steps of data collection should be described:

- preparation of the data collection;
- data collection period;
- methods used to gather the data;
- reminders and follow-up.

Data validation

Description of procedures used for checking and validating source and output data, including an explanation of how the results of these validations are monitored and used.

Data compilation

Description of the data compilation process (e.g. data editing, imputation, weighting, adjustment for non-response, calibration, models used). In the case of statistical surveys, each step of weighting should be separately described: calculation of design weights; non-response adjustment (how the design weight is corrected, taking account of differences in response rates); calibration (the level and variables used in the adjustment, method applied); calculation of final weights; and preparation of the files for transmission to the Commission (Eurostat).

Seasonal or calendar adjustment (where applicable)

For the topics 'labour cost index' and 'job vacancies', Member States should provide the following information for each seasonally/calendar adjusted series:

- time span of the seasonally/calendar adjusted series;
- seasonal/calendar adjustment methods and models used;
- type of adjustment: unadjusted, seasonally adjusted, calendar adjusted, calendar and seasonally adjusted;
- presence of seasonality in the series before seasonal adjustment;
- presence of calendar effects in the series before calendar adjustment;
- number of outliers detected;
- quantitative indicators on the quality of seasonal adjustment.

COMMENT

Supplementary descriptive text that may be included in the quality report.

ANNEX II

PERIODICITIES, REFERENCE PERIODS AND DEADLINES FOR THE TRANSMISSION OF QUALITY REPORTS

Domain	Topic	Periodicity	Reference period	Deadline for transmission ⁽¹⁾	First reference period
Earnings	Structure of earnings	Every four years	Calendar year	T + 21 months	2026
	Gender pay gap	Every year	Calendar year	T + 18 months	2027
Labour costs	Structure of labour costs	Every four years	Calendar year	T + 23 months	2028
	Labour cost index	Every year	All quarters of the calendar year	T + 9 months	2027
Labour demand	Job vacancies	Every year	All quarters of the calendar year	T + 8 months	2027

⁽¹⁾ After the end of the reference period / calendar year "T".