

2. Employed persons

Name of the indicator	code	In the reference year		IV Quarter		comment
		Total	Of which: women	Total	Of which: women	
1	2	3	4	5	6	7
Average number of persons employed	01					Average number of persons employed (employees, employed shareholders) in the organization (institution) during the quarter ¹
Average number of employees	02					Number of employed in the organization (institution) (all persons, who have accrued wages), whose labour relations are regulated by the contract signed with the enterprise (for unlimited or limited-term or for a period of performing certain work) ²
Number of employees at the beginning of the year	03			X	X	Number of employees by 1 st January, 2022
Number of employees at the end of the year	04			X	X	Number of employees by 31 st of December, 2022
Number of hours actually worked by employees (a thousand man-hours measured to the nearest tenth).	05		X		X	The number of hours actually worked during the normal working day as well as overtime hours.

3. Labour cost

Name of the indicator	code	In the reference year		IV Quarter		comment
		Total	Of which: women	Total	Of which: women	
1	2	3	4	5	6	7
Remuneration paid to employees, GEL	06					Basic wages and salaries, allowances, bonuses, gratuities, other incentives, compensation benefits, etc. (before deduction, including income tax) which were accrued to the personnel during the reference year (quarter) for time worked or the amount of work done, payment for time not worked (i.e. annual leave, vacation and other time off granted with pay) or was given in kind by the organization (establishment) and the cost is included in remuneration of the work.
Other expenditure accrued to employees, GEL	07					Expenditures accrued to employees during the year (quarter), which are not reflected in row 06 (expenditures on cultural-educational, recreational and other events, vocational training and retraining of the personnel, social assistance from the organization (establishment) funds (severance pay, due to an accident, etc).
Total expenditure accrued to employees, GEL	08					row (06+07)

4. Average monthly earning

Indicator	code	In the reference year		IV Quarter		comment
		Total	Of which: women	Total	Of which: women	
1	2	3	4	5	6	7
Average monthly earning, GEL	09					Remuneration of the year divided by the average number of employees and divided by 12 (row 06/ row 02 /1 2) Remuneration of the quarter divided by the average number of employees and divided by 3 (row 06/ row 02 / 3)

In order to calculate the average annual (quarterly) number of employees it is needed to sum up the average number of workers by the months of the reference year (quarter) and divide the sum by 12 (3);

In order to calculate the average monthly number of employees it is needed to sum up the number of employees for each day of the month, i.e. from the first day of the month (or the date from which the organization (establishment) started to work in a given month) including the last day (30st or 31st, in case of February - 28st (29st) or the day till which it worked), holidays and weekends (on holidays and weekends the number of employees is calculated as equal to the previous working day) and divide the sum by the number of calendar days of the reference month.

Part-time day or part-week employees, unless the legislation does not provide otherwise, shall be included in the number of employees in proportion to their actual working time (First of all the man-hours worked out in a month are divided by the standardized length of the working day, and then the number of working days); for example, in an organization (establishment), where the standardized length of the working day is 8 hours, and working days in a month is 21 (in case of five-day working week), if 8 part-time employees worked 840 man-hours, they shall be included in the average monthly number of employees per month not as 8 men, but as a 5 man ($840/8/21 = 5$).

If in an organization (establishment) regularly employed owners or their family members are paid a salary on a regular basis for their position or performed work, then they are considered as hired, in this case, 01 row.=02 row.