



***Conceptual Framework for
Statistics on Work Relationships¹***

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Abbreviations and acronyms

EU	European Union
ICLS	International Conference of Labour Statisticians
ICSaW	International Classification of Status at Work
ICSE	International Classification of Status in Employment
ILO	International Labour Organization
ISCO	International Standard Classification of Occupations
ISIC	International Standard Industrial Classification of All Economic Activities
SNA	System of National Accounts
UN	United Nations

Chapter 1. Introduction and background

1.1 Introduction

1. The international standards for statistics on the relationships between workers and the entities for which they work was adopted in October 2018 by the 20th International Conference of Labour Statisticians (ICLS) in the form of a Resolution concerning statistics on work relationships. These new standards include:
 - a revised International Classification of Status in Employment (ICSE-18), which replaces and supersedes the previous classification (ICSE-93) adopted at the 15th International Conference of Labour Statisticians in 1993.
 - a new International Classification of Status at Work (ICSaW-18) that extends ICSE-18 to cover all forms of work; and
 - a set of cross-cutting variables and categories that cover aspects of work relationships that could not be included in the classifications by status and provide more detailed information on the degree of stability and permanence of the work, such as duration of work agreement, multi-party work arrangements, and job dependent social protection.
 - A set of indicators based on these classifications and variables to be selected as relevant for national priorities to provide information on:
 - o labour market performance,
 - o the stability of employment relationships,
 - o exposure of the employed population to economic risk,
 - o participation in non-standard forms of employment and new and emerging forms of work,
 - o participation in own-use production work, paid and unpaid trainee work, volunteer work, and multi-work arrangements
2. This paper presents a description of the framework for statistics on work relationships which forms the conceptual model underpinning the suite of statistical standards. It defines and describes the underlying concepts that integrate the variables and classification schemes and categories included in the new standards and describes each variable, classification and category in detail.
3. The framework builds on the discussions that took place during the four meetings of the ILO Working Group for the Revision of the ICSE-93 from May 2015 to September 2017, on development work undertaken by the ILO and members of the Working Group, and on discussions at a series of regional meetings of labour statisticians that were held from December 2016 to October 2017. The framework was used to develop a draft resolution concerning statistics on work relationships which was reviewed by the 20th ICLS.
4. The background to the development of the standards and a guide to the draft resolution were provided in Report II to the 20th ICLS entitled *Statistics on Work Relationships*. In the present paper we provide a more comprehensive description of the framework than

was possible in the report to the conference by combining and extending information provided in the report and resolution. An earlier version was provided at the 20th ICLS as Room Document 5. This final version has been updated and extended to reflect the discussions at the ICLS and the changes to the draft resolution that were made by the conference. The Resolution adopted at the end of the conference is provided as an appendix to this paper.

5. In this first chapter we describe the purposes for which statistics on work relationships are required, the sources of data and the issues that were addressed in revising ICSE-93. Chapter 2 provides an overview of the standards and describes the conceptual model and reference concepts underpinning them. Chapter 3 describes the ICSE-18 and its alternative classification structures, while Chapter 4 describes the purposes and structure of ICSaW-18, as well as the relationship between the status at work categories and the production boundaries in the 2008 System of National Accounts (2008 SNA). Chapter 5 provides comprehensive and detailed definitions of each of the categories in the classifications by status, repeating information where necessary such that, to the extent possible, each definition can stand alone and be read independently of the other definitions. Chapter 6 describes the cross-cutting variables and categories. Chapter 7 provides advice on the statistical treatment of selected specific groups of workers that are not separately identified in the new standards but were described in the 15th ICLS resolution concerning the International Classification of Status in Employment (ICSE), or that are of current policy interest. Chapter 8 describes the set of recommended indicators for statistics on work relationships.

1.2 Uses and sources of statistics on work relationships

6. Statistics on work relationships are used for a very wide variety of purposes in both economic and social analysis. The main uses are discussed briefly below

Job security and non-standard employment

7. Statistics on work relationships provide important information on the nature of the economic risk and authority that individuals experience at work, and on the strength and nature of the attachment of workers to the economic units in which or for which they work. They show changes over time in the nature of these relationships. In statistics on employment they provide a potential indicator of unstable or insecure employment situations.
8. Changes in status in status in employment distributions may also reflect the relationship between economic cycles and employment in higher risk, lower income, less secure jobs. For example, such changes may reflect the extent to which those who lose jobs in paid employment engage in various forms of self-employment. In some circumstances, increases in the number of persons employed as independent workers, or as contributing family workers may, therefore, indicate a deterioration in labour market conditions.
9. Such changes may also be related to the emergence of new, or non-standard, arrangements that aim to increase flexibility in the labour market. Some of these flexible arrangements may change the balance of economic risk between workers and enterprises

and lead to uncertainty about the boundary between self-employment and paid employment.

10. Non-standard employment refers to employment arrangements that deviate from the “standard employment relationship”, understood as work that is full time, indefinite, formal, and part of a subordinate relationship between an employee and employer. Non-standard employment arrangements include:
 - temporary employment, such as through fixed-term contracts, casual or daily work and some forms of on-call work;
 - part-time and on-call work;
 - multi-party employment arrangements such as labour hire, dispatch, and brokerage, temporary agency work and subcontracted labour supply;
 - ‘Dependent self-employment’ when dependent workers have contractual arrangements of a commercial nature;
11. Non-standard employment arrangements may in some cases be voluntary and have positive outcomes for both workers and employers. However, compared to standard or permanent employment, they are also frequently associated with increased job and income insecurity, low rates of pay, unstable and unpredictable hours of work, higher risk of occupational injury, inadequate social protection, lower rates of on-the-job training, and less access to collective bargaining. These arrangements may also “pose challenges for enterprises, the overall performance of labour markets and economies as well as societies at large”.²
12. There is a strong need for statistical information to monitor the impact of these arrangements on workers, on employers, and on the functioning of the labour market in general.

Entrepreneurship and job creation

13. Economic and labour market policy analysts use statistics on status in employment to identify entrepreneurs and to assess the impact of self-employment and entrepreneurialism on employment and economic growth. This information is needed to evaluate government policies and proposals related to economic development and job creation..

Wages, earnings and social contributions

14. Statistics classified by status in employment are important for the identification of wage employment and its distribution and for the production and analysis of statistics on wages, earnings and labour costs.

² ILO 2016.

15. In some countries the level of social contributions paid by workers and employers may vary according to status in employment. For example, a fixed amount may be payable for contributing family workers, whereas for paid employees the amount payable may be determined on the basis of earnings. Statistics on status in employment are needed to assess the fiscal impact of employment in various types of work relationships and assist in determining the level of contributions to be paid.

Social analysis

16. In social statistics, status in employment is an important explanatory variable in its own right. It is also frequently used as an input variable in the production of statistics on the socio-economic status of persons and households. Classification schemes that rank socio-economic status typically use status in employment in combination with occupation to determine the socio-economic status of a person. An independent worker might, for example, be accorded a higher socio-economic status than an employee with the same occupation.
17. Statistics on work relationships in all forms of work are needed to provide information on the extent of authority, dependence and economic risk experienced by various groups of policy concern in own-use production of goods and services, in volunteer work and in unpaid trainee work, as well as in employment. These groups include but are not limited to women and men, young people, children, migrants, and ethnic minorities. They can provide important information to support the assessment of the economic and social conditions of these various groups.

Informal employment

18. In the Guidelines concerning a statistical definition of informal employment adopted at the 17th ICLS (2003), the operational definition of informal employment is strongly linked to status in employment as defined in ICSE-93. The specific status in employment determines which criteria should be used to define whether the job is informal or formal as can be seen in Figure 1. Status in employment is thus an important input variable for the compilation of statistics on informal employment.

Figure 1. Conceptual framework: Informal employment³

Production units by type	Status in employment (ICSE-93)									
	Employers		Own account workers		Members of producers' cooperatives		Employees		Contributing family workers	
	Informal	Formal	Informal	Formal	Informal	Formal	Informal	Formal	Informal	Formal
Formal sector enterprise										
Informal sector enterprise										
Households ^(a)										

(Annex, ILO, 2003a)

(a) Household enterprises producing exclusively for own final use and households employing paid domestic workers

	Per definition not a possible combination
	Informal employment
	Formal employment

19. Employers, own-account workers and members of producers' cooperatives are classified as having formal or informal jobs depending on whether or not they work in a formal sector enterprise. Contributing family workers are all in informal employment, regardless of the formality of the enterprise. For employees, the determination of whether their job is formal or informal is based not on the characteristics of the economic unit for which the work is performed, but on characteristics of the employment relationship. The jobs of the employees are defined informal if

“... their employment relationship is, in law or in practice, not subject to national labour legislation, income taxation, social protection or entitlement to certain employment benefits (advance notice of dismissal, severance pay, paid annual or sick leave, etc.)”

20. Work is currently underway to revise the current statistical standards on the informal economy, including the Guidelines concerning a statistical definition of informal employment. An important part of this work will be to assess the impact of the introduction of ICSE-18 on both the conceptual framework for informal employment and the use of statistics classified by status in employment in the measurement of informal employment.

³ ILO 2003

National accounts

21. Data classified by status in employment also provide an important input to national accounts. The distinction between employees and the self-employed, classified as such on the basis of ICSE-93, is of particular significance for national accounting purposes. The income derived from employment of employees is treated in the System of National Accounts (SNA) as compensation of employees, whereas the remuneration of the self-employed is treated as mixed income.

Statistical sources

22. Reflecting these diverse uses, statistics on employed persons or jobs by status in employment, and on other variables related to the stability and permanence of work relationships, are widely collected in household-based collections such as labour force surveys, social surveys and population censuses as well as in employer surveys. They may also be compiled from administrative records if these have been adapted for statistical purposes. Statistics on work relationships in other forms of work may also be compiled from such sources, or from special purpose data collections, depending on relevance and priorities in the national context.

Relevance

23. The relevance of statistics on work relationships in a given country will depend on the nature of its society, labour markets and regulations as well as user needs. Moreover, the nature of the changes taking place in the labour market differs significantly between countries. The international standards have therefore been designed to reflect labour market transitions in countries at all stages of development.
24. The uses of these standards, and of statistics compiled using them, will therefore, to a certain extent, be determined by national circumstances. A consistent and coherent system of statistical standards for work relationships, including on status in employment, however, is necessary to provide meaningful comparisons of data from different sources (e.g. household surveys with employer surveys or administrative sources where coverage may be limited to employees). By providing standard concepts, variables and categories covering various aspects of the stability of work arrangements in all forms of work, the standards for statistics on work relationships are intended to support the compilation of relevant, detailed, harmonized and coherent statistics that respond well to the wide range of analytical and policy needs.

1.3 Issues addressed in the revision of ICSE-93

25. The previous version of the International Classification of Status in Employment (ICSE-93) classified jobs with respect to the type of explicit or implicit contract of employment between the job holder and the economic unit in which he or she is employed. The structure of ICSE-93 can be represented as follows:

Paid employment jobs

– Employees

Self-employment jobs

- Employers
- Own-account workers
- Contributing family workers
- Members of producers' cooperatives

Workers not classifiable by status

26. The final group, “Workers not classifiable by status”, included “those for whom insufficient relevant information is available and/or who cannot be included in any of the preceding categories”. Since this group does not relate to any observable phenomenon, this category was not included in the new standards which provide guidelines on the treatment of missing or insufficient data.
27. The five substantive categories in ICSE-93 did not provide sufficient information to adequately monitor the changes in employment arrangements that are taking place in many countries. They are not sufficiently detailed to monitor various forms of employment that are considered to be non-standard. Contractual arrangements that aim to increase flexibility in the labour market lead to increasing uncertainty about the relevance or validity of a boundary between self-employment and paid employment for some types of employment arrangement. The need for statistical information to monitor the impact of these arrangements was not well served by the categories in ICSE-93.
28. ICSE-93 did provide advice on the ‘possible statistical treatment of particular groups’ many of which may be relevant for analysis of these changes. It noted that, according to national circumstances, some of these groups may need to be separately identified, either as sub-categories of the five groups listed above, or as groups that cut across two or more of the substantive groups. These groups were not organized into a coherent classificatory framework and the advice provided was not definitive about the treatment of some groups. According to the ICSE-93 resolution, some of these groups may be classified as employees or among the self-employed according to national circumstances.
29. The issues addressed in revising ICSE-93 included the following:
 - (a) The need for the new statistical standards to cover all forms of work specified in the 19th ICLS resolution concerning statistics of work, employment and labour underutilization (19th ICLS Resolution 1);
 - (b) The need for an overarching conceptual framework to ensure coherence between the various classifications and variables specified in the new standards and between the various domains of social, labour and economic statistics, and to facilitate the provision of harmonized statistics from different sources and domains;
 - (c) The relevance and usefulness of maintaining a distinction between paid employment and self-employment as a dichotomous pair of aggregate categories, given the wide range of analytical uses of these categories and the increasing number of types of employment arrangement that do not fit comfortably into either category;
 - (d) The boundary between self-employment and paid employment, particularly with respect to working proprietors (owner-managers) of incorporated enterprises and dependent contractors;

- (e) Applicability of the standards to informal employment situations, especially informal employees;
- (f) The need for guidelines on data collection, questionnaire design, derivation and adaptation of the standards for national use;
- (g) The identification of workers in various non-standard forms of employment such as casual, short-term, temporary and seasonal employees, and workers on zero hours contracts;
- (h) The identification and statistical treatment of various specific types of worker including:
 - i. apprentices, trainees and interns,
 - ii. entrepreneurs,
 - iii. wage and salary earners,
 - iv. family workers,
 - v. domestic workers,
 - vi. homeworkers and outworkers,
 - vii. members of producers' cooperatives, and
 - viii. workers with multi-party employment arrangements, including those engaged by labour hire agencies (temporary work agencies).

30. It is neither possible nor desirable, within a single and coherent classificatory framework, to provide a set of mutually exclusive categories that would allow the identification of all of these groups and satisfy the numerous and very different purposes for which statistics on work relationships are required. The new standards therefore replace and extend ICSE-93 with a suite of standards for statistics on the relationship between the worker and the entity for which the work is performed in all forms of work, rather than incorporating a series of overlapping concepts and characteristics in a single complex classification.

Chapter 2. Outline of the framework and reference concepts

2.1 Overview of the standards for statistics on work relationships

31. The standards for statistics on work relationships aim to guide countries in updating, harmonizing and further developing their statistical programmes that include information on work relationships. Statistics on work relationships are concerned with: (a) the authority relationships between persons who work and the economic units in which or for which the work is performed; and (b) the economic risks that follow from the contractual or other conditions under which the work is performed. These statistics can relate to all forms of work, including own-use production work, employment, unpaid trainee work, volunteer work and other forms of work.
32. These standards should facilitate the production of national statistics on work relationships for various purposes as part of an integrated national system of work statistics based on common concepts and definitions that are aligned with the current international standards and guidelines for statistics on work adopted by the International Conference of Labour Statisticians (ICLS). Work was defined by the 19th ICLS as any activity performed by persons of any sex and age to produce goods or to provide services for use by others or for own use.
33. In order to promote the coherence and integration of statistics from different sources on multiple characteristics of work relationships, the standards provide:
 - (a) an overarching conceptual framework which defines the key concepts, variables and classification schemes required for statistics on work relationships;
 - (b) a revised International Classification of Status in Employment (ICSE-18);
 - (c) an International Classification of Status at Work (ICSaW-18) as a reference classification covering all forms of work;
 - (d) a set of cross-cutting variables and categories that support the derivation and analysis of the status at work categories and provide more detailed information on the degree of stability and permanence of the work;
 - (e) operational concepts, definitions and guidelines for the collection and compilation of statistics on status in employment and the cross-cutting variables.
34. The characteristics of jobs and work activities that are relevant and of interest for statistics on work relationships vary depending on the form of work and on the analytical purposes of the statistics. Some of the concepts, variables, classification schemes and categories described in these standards are relevant, therefore, only for certain forms of work. Others should be applied to all forms of work.

Status in Employment

35. ICSE-18 comprises ten categories which may be aggregated according to two alternative classification structures. The first structure, based on the type of authority that the worker exercises over the economic unit for which he/she works, provides categories at its top

level for “independent workers” and dependent workers”. The second structure, based on the type of economic risk to which the worker is exposed, creates a dichotomy between “workers in employment for profit” and “workers in employment for pay”. This is similar to the traditional distinction between self-employment and paid employment.

36. The ICSE-93 categories of employers, own-account workers, contributing family workers and employees have been retained in the proposed ICSE-18. The aggregate categories in the ICSE-18 structure based on the type of authority are therefore quite similar to the ICSE-93 categories. In addition, the revised ICSE includes four subcategories of employees, separate categories for owner-operators of corporations and a separate category for dependent contractors.
37. A separate category for workers in producers’ cooperatives has not been retained in ICSE-18, as the number of persons reported as employed in this ICSE-93 category is very small in almost all countries. Many countries do not use this category in their national statistics.⁴
38. The new category of “dependent contractors” refers to workers who are employed for profit who are dependent on another economic unit for organization and execution of the work, income, or for access to the market.. This new category is needed to provide information on the group of workers frequently referred to as the ‘dependent self-employed’. Outworkers are an important type of dependent contractor due to their high degree of dependence, particularly in developing countries, when long production supply chains can result in a high degree of dependency at the bottom of the chain.

Status at Work

39. ICSaW-18 is an extension of ICE-18 to cover all forms of work, including own-use production work, volunteer work and unpaid trainee work, as well as employment. Its purpose is to allow the production of conceptually consistent statistics on different populations and from different sources, rather than to be used in its entirety for the compilation of statistics from any particular survey. The categories are defined in such a way as to allow the provision of separate statistics on activities within and beyond the SNA production boundary, with the exception that direct volunteers engaged in the production of goods are not separately identified from those in the production of services.

Cross-cutting variables

40. The classifications according to status are complemented by a set of cross-cutting variables and categories that provide information about types of arrangement that cut across several status categories. Many of these variables are regularly included in most Labour Force Surveys but were not previously covered by internationally agreed statistical standards. The standardization of these variables should therefore not only provide more relevant and detailed statistics on status in employment but also promote

⁴ The reasons for not retaining a separate category for members of producers’ cooperatives are discussed in more depth in Chapter 7

greater harmonization, coherence and international comparability of statistics on various aspects of the contractual and other conditions in which work is performed.

2.2 Statistical Units and Work Relationships

41. As noted in the previous section, statistics on work relationships are concerned with the authority relationships between persons who work and the economic units in which or for which the work is performed. To ensure coherence with economic statistics and other labour statistics, the concept of economic unit used in the framework for statistics on work relationships is aligned with the institutional units defined in the System of National Accounts (SNA 2008).
42. According to the SNA 2008 the defining characteristic of an institutional unit is that it is capable of owning goods and assets, incurring liabilities and engaging in economic activities and transactions with other units in its own right. It distinguishes between:
 - (a) market units (i.e. corporations, quasi-corporations and household unincorporated market enterprises);
 - (b) non-market units (i.e. government and non-profit institutions serving households); and
 - (c) households that produce goods or services mainly for own final use (domestic households).
43. In the SNA 2008 an unincorporated enterprise owned by a household is treated as an integral part of the household and not as a separate institutional unit unless the accounts are sufficiently detailed to treat the activity as that of a quasi-corporation. For the purposes of statistics on work relationships, however, all household unincorporated market enterprises, are considered as separate entities from the household or households that own them. Those household market enterprises that are treated as quasi-corporations in the SNA are not considered as such in statistics on work relationships.⁵
44. Since statistics on work relationships refer primarily to characteristics of jobs or work activities in specific economic units, persons may have as many work relationships as they have jobs or work activities in economic units. Since persons frequently perform work for more than one economic unit, and the nature of their work relationships may differ for each unit, statistics on work relationships refer primarily to characteristics of jobs or work activities in particular economic units.

Definition of job and work activity

45. The 19th ICLS Resolution 1 refined the existing definition of the statistical unit “job” by specifying that it refers to *a set of tasks and duties performed, or meant to be performed, by one person for a single economic unit*. It also specified that the term *job* should be

⁵ See also the discussion on quasi-corporations in Section 2.5 on Supporting concepts, paragraph 83 and in Section 6.14 on Institutional sector

used in reference to employment and that this same statistical unit, when relating to own-use production work, unpaid trainee work, and volunteer work is referred to as *work activity*.

46. The standards for statistics on work relationships further refine the concept of job by specifying that for those employed as dependent workers, the set of tasks should be considered to be performed for the economic unit on which the worker is dependent and that a separate job should be defined for each economic unit on which the worker is dependent. This ensures that dependent workers employed for profit are not classified as independent if the work is performed for more than one entity, and that separate jobs are defined in cases where some activities are undertaken on a dependent basis, and others on an independent or freelance basis.
47. A further refinement ensures that separate work activities are defined when a person is engaged in both own-use production of goods and own-use provision of services in the same economic unit. This allows work activities in own-use production work that are within the SNA production boundary to be separately identified from those work activities that are outside the production boundary. This refinement may also facilitate the production of statistics relevant to issues such as gender segregation in own-use production of goods and services. If a single work activity were defined for both the production of goods and the provision of services, three categories would be required in the classification of status at work, for those who produce services only, goods only, and both goods and services.
48. Reflecting these considerations, the 20th ICLS Resolution concerning statistics on work relationships states that:

A job or **work activity** is defined as a set of tasks and duties performed, or meant to be performed, by one person for a single economic unit:

- (a) The term *job* is used in reference to employment. This statistical unit, when relating to own-use production work, unpaid trainee work and volunteer work is referred to as *work activity*.
- (b) Persons may have one or several jobs during a given reference period. In statistics on employment, the main job is that with the longest hours usually worked, as defined in the current international statistical standards on working time. In the absence of information regarding hours usually worked, other information such as income from each job could be used as a proxy for identifying the main job.
- (c) Those employed as independent workers have as many jobs as the economic units they own or co-own, irrespective of the number of clients served.
- (d) For those employed as dependent workers the set of tasks should be considered to be performed for the economic unit on which the worker is dependent. Where a worker is dependent on more than one economic unit a separate job is defined for each economic unit on which the worker is dependent.
- (e) Separate work activities are defined when a person is engaged in both own-use production of goods and own-use provision of services for the same household. This allows the identification of work activities within and beyond the production boundary in the System of National Accounts (SNA).

Multiple jobs and work activities

49. Most people of working age are engaged in more than one form of work, for example in own-use production work, in employment and in volunteer work,. and some people have more than one job in paid employment. Statistics on status at work and status in employment must always refer to a particular job or work activity held by a person. Statistics on persons classified by status in employment may refer to the main job held for pay or profit, or to secondary jobs. When a person works longer hours in a form of work other than employment the main status in employment is based on the job in paid employment, even if the hours worked in that job are very short. The term ‘Main status in work’ may be used to refers to the job or work activity in which longest hours are usually worked in all forms of work.
50. Since statistics on work relationships refer primarily to characteristics of jobs or work activities in specific economic units, persons may have as many work relationships as they have jobs or work activities in economic units. Some types of work relationship and some forms of employment may be more prevalent in secondary activities than in the main job. Statistics on work relationships in secondary and other jobs or work activities are necessary, therefore, to gain a full understanding of the extent of all types of work relationship, including those associated with non-standard forms of employment and new and emerging forms of work.
51. It has been observed that that non-standard employment arrangements commonly occur in jobs that are not a person’s main or even second job. The prevalence of these forms of employment may frequently be under-reported, however, as many household surveys measuring employment only cover the main job, or possibly main plus second job. It is important, therefore, to collect data on secondary jobs in labour force surveys as well as using other data sources, such as time-use surveys, to identify all forms of work occurring simultaneously. While collecting statistics on multiple jobs is recognized as being complex, it presents a broader challenge facing household surveys measuring labour which is not limited to statistics on work relationships.

2.3 Classifications according to status based on type of authority and type of economic risk

52. Two characteristics of jobs and work activities are relevant as criteria to differentiate them according to status at work and status in employment, and to arrange them into aggregate groups. These are the *type of authority* that the worker is able to exercise in relation to the work performed and *the type of economic risk* to which the worker is exposed. A relatively detailed set of mutually exclusive categories is defined on the basis of these criteria, to form the *International Classification of Status at Work, 2018 (ICSaW-18)*. The subset of these categories that relate to employment form the *International Classification of Status in Employment, 2018 (ICSE-18)*. Another way of describing this

is to say that the Classification of Status at Work is an extension of the Classification of Status in Employment to cover all forms of work.⁶

53. This section describes the concepts of type of authority and type of economic risk, the relevance of these concepts to different types of job and work activity and the way they are used to create dichotomous categories of dependent and independent workers in the case of type of authority, and of workers employed for profit and employed for pay in the case of type of economic risk.

Type of authority

54. The *type of authority* refers to the nature of the control that the worker has over the organization of his or her work, the nature of authority that he or she exercises over the economic unit for which the work is performed (including its activities and transactions), and the extent to which the worker is dependent on another person or economic unit for organization of the work and/or for access to the market. The type of authority is used to classify workers as *dependent* or *independent*. Since workers within each of these broad categories may, in practice, have greater or lesser degrees of authority and dependence, there is to a certain extent a continuum between dependent and independent work.
55. Two aspects of dependence and authority are taken into consideration in the identification of dependent and independent workers: organizational or operational dependence and economic dependence. Operational dependence refers to whether the person has control over when and how the work is done, can make the most important decisions about the activities of the business, or is accountable to or supervised by another person or economic unit. Economic dependence refers to whether the worker or another person or economic unit controls access to the market, raw materials and capital items.

Independent workers

56. Independent workers own the economic unit for which they work and control its activities. They make the important strategic and operational decisions about the economic unit for which their work is performed and the organization of their work, are not accountable to or supervised by other persons, nor are they dependent on a single other economic unit or person for access to the market, raw materials or capital items. They may work on their own account or in partnership with other independent workers and may or may not provide work for others. The category of “independent workers” in the classification of status in employment provides the best starting point for the identification and compilation of statistics on entrepreneurs.

6 The classification of status at work was in fact developed by taking the principles used to develop the ICSE-18 and applying them to all forms of work. (Technical note: Description of these classifications according to the Statistical Classifications Model in the Generic Statistical Information Model (GSIM), however, requires ICSE-18 to be represented as both a derived classification based on ICSaW-18, and as a Statistical Classification Version in the Classification Series ICSE. The alternative ICSE-18 hierarchies may be represented as one or more variants of ICSE-18. See: <http://www1.unece.org/stat/platform/display/gsim/Statistical+Classification+Model>)

57. Independent workers may be disaggregated according to whether or not the economic unit which they own and control employs one or more persons (including temporarily absent employees but excluding themselves, their partners and family helpers) to work on a regular basis as an employee to form the following groups:

- 1 Employers
- 2 Independent workers without employees

Dependent workers

58. Dependent workers are workers who do not have complete authority or control over the economic unit for which they work. If they are in employment for profit they have no employees, and do not make the most important decisions about the activities of the economic unit for which they work.

59. Dependent workers are classified into the following groups:

- 3 Dependent contractors
- 4 Employees
- 5 Family helpers
- 6 Unpaid apprentices, trainees and interns
- 7 Organization-based volunteers
- 9 Other unpaid workers

60. In ICSE-18-A the category of Dependent workers has a narrower scope than in ICSaW-18. Among workers in employment, dependent workers include Dependent contractors, Employees and Contributing family workers.

Type of economic risk

61. *Type of economic risk* refers to the extent to which the worker may (1) be exposed to the loss of financial or other resources in pursuance of the activity and (2) experience unreliability of remuneration in cash or in kind as a result of the work performed, or receive no remuneration. In the case of workers employed for profit and owner-operators of corporations, the exposure to economic risk may also provide an enhanced opportunity to increase income and accumulate wealth.

62. Several of the cross-cutting variables described in Chapter 6 below can be used to assess the different elements of economic risk which may be measured operationally by considering:

- (a) the existence and nature of remuneration for the work performed;
- (b) the degree of stability or permanence of the job or work activity; and
- (c) the extent to which the worker is protected in the event of sickness, accident, or termination of the job.

63. In statistics on employment, the type of economic risk is used to classify workers as *in employment for profit* or *in employment for pay* based primarily on the nature of the

remuneration for a particular job. The aspects of the nature of the remuneration taken into consideration include whether or not remuneration is received or expected:

- (a) in the form of profit (and therefore also entails the risk of loss);
- (b) based on time worked;
- (c) by the piece for the goods produced or services provided; or
- (d) as a fee for the production of goods or provision of services.

Workers in employment for profit

- 64.** Workers in employment for profit are employed persons whose remuneration is directly and entirely dependent on the profit or loss made by the economic unit in which they are employed, including remuneration in cash or in kind by way of a commercial contract for goods produced or services provided. They do not receive a wage or salary in return for time worked. They may be disaggregated according to the nature of the authority they exercise over the enterprises in which they are employed to form the following groups:

F. Independent workers in household market enterprises

11 -Employers in household market enterprises

12 - Own-account workers in household market enterprises without employees

D. Dependent contractors

E. Contributing family workers

- 65.** Owner-operators of corporations are excluded from workers in employment for profit. While they are exposed to economic risk related to the potential for loss of investments made in the corporation, the risk is mitigated due to limitations of liability when corporations are separate legal entities from the persons who own them. They may receive a wage or salary whether or not the corporation is making a profit and may also be in receipt of payments deriving from profits.

Workers in employment for pay

- 66.** Workers in employment for pay are employed persons who receive, or expect to receive, remuneration in cash or in kind, in return for time worked or for each piece or service produced. They include both employees and owner-operators of corporations who hold a job in an incorporated enterprise which they own and control.

Economic risk in forms of work other than employment

- 67.** The concept of economic risk is of less relevance to the determination of specific groups of workers in forms of work other than employment. However, work activities in these other forms of work may also expose those performing these activities to various types of economic risk. For example:

- (a) Workers who without remuneration control a non-profit institution, and in doing so provide work for volunteers and/or employees may have invested time and resources

in the institution and may be exposed to various types of economic risk in the event the institution is unable to pay the salaries of the employees, costs of volunteers, insurances etc.

- (b) Householders who employ others to assist in the provision of domestic workers are required to pay the salary of the worker and may be liable for workers' compensation payments or paid sick leave.
- (c) Workers in own-use production of goods may commit significant time, effort and financial or material resources into, for example, the construction of shelter, growing crops or raising livestock and be exposed to the risk of natural or man-made disaster leading to loss of shelter, crop failure or loss of livestock.
- (d) Unpaid trainees or volunteer workers may forego opportunities for paid employment in the hope of gaining training, experience or exposure that will provide better opportunities for employment in the future.

Status at work

- 68. The International Classification of Status at Work (ICSaW-18) includes categories relevant to all forms of work (own-use production work, employment, unpaid trainee work, volunteer work and other forms of work). It allows different jobs and work activities in all forms of work to be classified in a meaningful and mutually exclusive manner to facilitate the compilation of consistent and comparable statistics taken from various sources of data. It is not a recommendation for the design of a single survey.
- 69. Different subsets of ICSaW-18 can be used to design sets of categories (output classifications) that reflect the forms of work to be included in a particular statistical output. Decisions on what forms of work to cover and classify in what surveys should be based on national priorities. If there was an interest in main activity or main status in work, or in time worked by form of work, this could potentially be measured through a Time Use Survey (TUS), but not generally through a Labour Force Survey (LFS).

Status in employment

- 70. The detailed categories in the International Classification of Status in Employment (ICSE-18) are used as common building blocks to create two alternative classification hierarchies.
- 71. The first hierarchy, based on the type of authority that the worker can exercise in a particular job, can be used to produce statistics on two broad groups of workers in employment: *Independent workers* and *Dependent workers*. This hierarchy is referred to as the International Classification of Status in Employment According to Type of Authority, and abbreviated to ICSE-18-A.
- 72. The second hierarchy, based on the type of economic risk that the worker is subject to in a particular job, produces the dichotomy between *Workers employed for profit* and *Workers employed for pay*. This hierarchy is referred to as the International Classification of Status in Employment According to Type of Economic Risk, and abbreviated to ICSE-18-R.

73. The hierarchies for status in employment, based on both economic risk and on authority respectively, should have equal priority in the compilation of statistical outputs. Statistics from labour force surveys and other relevant sources should be compiled on a regular basis according to both hierarchies. The hierarchy used will depend on the descriptive and analytical purposes of the output in question. The analytical uses of each hierarchy are discussed in more depth in Chapter 3.

Relationship between ICSE-18 and ICSaW-18: names of categories and codes

74. The categories at the most detailed level of the classification of status in employment, are identical to the equivalent categories in the classification of status at work and have the same names and definitions. Detailed categories that appear in both classifications, are assigned the same two-digit numerical code in each classification, the first digit being the same as the code for the aggregate categories in ICSaW-18.
75. Some of the aggregate categories in the classification of status at work also have the same scope as the equivalent category in the classification of status at work and are therefore described identically. Some other aggregate categories, however, have a narrower scope in the classification of status in employment than the equivalent category classification of status at work. In these cases, the definition of the group is the same as the concept being measured is the same. The only difference in these cases is the population to which the classification is applied. In some cases, different names have been used for such categories, in order to minimize confusion. The aggregate categories in the two ICSE-18 hierarchies are assigned a single-character unique alphabetic code. This seeks to avoid confusion with the equivalent categories in ICSaW-18 that have a broader scope than in ICSE-18.
76. Some aggregate categories in the classification of status in employment do not exist in the classification of status at work. In these cases, separate codes, names and definitions are provided.

2.4 Cross-cutting variables and categories

77. The classifications of status at work and status in employment are complemented by a set of variables and categories that provide more detailed information for characteristics associated with the degree of stability and permanence of a particular work arrangement, and for other characteristics that are not reflected in the status at work categories. They provide definitions and categories for types of arrangement that may be represented in several status categories and are therefore referred to as “cross-cutting variables and categories”.
78. These variables and categories may be used for the generation of statistics in their own right or combined in output with relevant status categories to construct output classifications relevant for national purposes. Many of the cross-cutting variables are essential elements of the framework that are required to derive the categories in the ICSE-18, or are essential for the compilation of coherent statistics on work relationships – or both. Some are recommended for use in certain contexts only.

79. A full list and detailed specifications of the cross-cutting variables and categories are provided in Chapter 6.

2.5 Supporting Concepts

80. This section provides definitions of concepts that are used as part of the definition of categories and variables used in the framework. These concepts were originally defined in other statistical standards such as the SNA 2008 or the 19th ICLS Resolution 1 and are reproduced here for convenience.

Corporations

81. The SNA 2008 treats all entities as corporations if they are:
- (a) capable of generating a profit or other financial gain for their owners;
 - (b) recognized at law as separate legal entities from their owners who enjoy limited liability;
 - (c) set up for purposes of engaging in market production.
82. As well as legally constituted corporations, the term “corporations” is used in the SNA to include cooperatives, limited liability partnerships, notional resident units and quasi-corporations. The terms used for corporations in a particular country will depend on the specific legal forms of corporation that exist in that country. The concept of “corporation” used in statistics on work relationships is more restricted than that used for national accounts purposes. It includes legally constituted corporations, cooperatives and limited liability corporations but *excludes* quasi-corporations owned by households. The critical distinction between a corporation or incorporated enterprise and other enterprises is that corporations are legally distinct from their owner or owners.

Quasi-corporations

83. According to the SNA 2008 a quasi-corporation is:
- (a) either an unincorporated enterprise owned by a resident institutional unit that has sufficient information to compile a complete set of accounts and is operated as if it were a separate corporation and whose de facto relationship to its owner is that of a corporation to its shareholders; or
 - (b) an unincorporated enterprise owned by a non-resident institutional unit that is deemed to be a resident institutional unit because it engages in a significant amount of production in the economic territory over a long or indefinite period of time.
84. Three main kinds of quasi-corporation are recognized in the SNA 2008:
- (a) unincorporated enterprises owned by government units that are engaged in market production and that are operated in a similar way to publicly owned corporations;
 - (b) unincorporated enterprises, including unincorporated partnerships or trusts, owned by households that are operated as if they were privately owned corporations;

- (c) unincorporated enterprises that belong to institutional units resident abroad, referred to as “branches”.

85. The problematic issue with respect to statistics on work relationships relates to quasi-corporations of type (b) above: unincorporated enterprises owned by resident households that have sufficient information to compile a complete set of accounts. For the purposes of the classification of the status in employment of the person in a particular job, the availability of a complete set of accounts is not a key defining criterion. Owner-operators of unincorporated household market enterprises should be treated consistently regardless of the availability of a complete set of accounts. They are not separate legal entities from the enterprises in which they work and are exposed to similar economic risks whether or not they provide a complete set of accounts. Accordingly, quasi-corporations owned by households are not considered as corporations in the standards for statistics on work relationships.

Households

86. The concept of household used in these standards is aligned with the definition used for the purposes of the SNA 2008. A household is defined as a group of persons who share the same living accommodation, who pool some, or all, of their income and wealth and who consume certain types of goods and services collectively, mainly housing and food.⁷

87. Domestic staff who live on the same premises as their employer do not form part of their employer’s household even though they may be provided with accommodation and meals as remuneration in kind. Paid domestic employees have no claim upon the collective resources of their employers’ households and the accommodation and food they consume are not included with their employer’s consumption. They should therefore be treated as belonging to separate households from their employers.⁸

Household market enterprises

88. Household market enterprises are unincorporated enterprises owned by households that mainly produce goods or services for sale or barter on the market. They can be engaged in virtually any kind of productive activity: agriculture, mining, manufacturing, construction, retail distribution or the production of other kinds of services. They can range from single persons working as street traders or shoe cleaners with virtually no capital or premises of their own through to large manufacturing, construction or service enterprises with many employees.⁹ For the purposes of the classification of the status in employment of owner-operators of enterprises, quasi-corporations owned by households are considered household market enterprises.

⁷ SNA 2008 §4.149

⁸ SNA 2008 §4.151

⁹ SNA 2008 §4.155

Work

89. According to the 19th ICLS Resolution 1, *work* comprises any activity performed by persons of any sex and age to produce goods or to provide services for use by others or for own use. It excludes activities that do not involve the production of goods or services (for example, begging and stealing), self-care (for example, personal grooming and hygiene) and activities that cannot be performed by another person on one's own behalf (for example, sleeping, learning and activities for own recreation).

Forms of work

90. The 19th ICLS defined five mutually exclusive forms of work are identified for separate measurement. These forms of work are distinguished on the basis of the intended destination of the production (for own final use; or for use by others, i.e. other economic units) and the nature of the transaction (i.e. monetary or non-monetary transactions and transfers), as follows:

- (a) *own-use production work* comprising production of goods and services for own final use;
- (b) *employment work* comprising work performed for others in exchange for pay or profit;
- (c) *unpaid trainee work* comprising work performed for others without pay to acquire workplace experience or skills;
- (d) *volunteer work* comprising non-compulsory work performed for others without pay;
- (e) other work activities.¹⁰

'Worker'

91. The term 'worker' is not formally defined in international standards for labour statistics. It may be used in a general sense to refer to any person who works in any form of work. In the standards for statistics on work relationships it is mainly used to refer to the person's role in the context of a job or work activity in a particular economic unit. The same person may therefore be described as a 'dependent worker' in one job or work activity and an 'independent worker' in another.

¹⁰ "Other work activities" include such activities as unpaid community service and unpaid work by prisoners, when ordered by a court or similar authority, and unpaid military or alternative civilian service, which may be treated as a distinct form of work for measurement (such as compulsory work performed without pay others).

Chapter 3. The International Classification of Status in Employment (ICSE-18)

92. The International Classification of Status in Employment (ICSE-18) classifies jobs in employment for pay or profit into ten detailed categories based on the concepts of type of authority and type of economic risk described above. These categories may be aggregated according to two alternative classification hierarchies: the *International Classification of Status in Employment according to type of authority (ICSE-18-A)* and the *International Classification of Status in Employment according to type of economic risk (ICSE-18-R)*.
93. Both hierarchies for status in employment, based on economic risk and authority, should have equal priority when producing statistics. Statistics from labour force surveys and, when possible from other relevant sources, should be compiled on a regular basis according to both hierarchies.
94. The ten detailed categories in ICSE-18 are a subset of the categories included in the International Classification of Status at Work (ICSaW-18). They have the same definitions and scope. Some of the aggregate categories that appear in these alternative hierarchies are not included in the International Classification of Status at work. Descriptive definitions and explanatory notes covering all categories in both classifications are provided in Chapter 5.

3.1 International Classification of Status in Employment according to type of authority (ICSE-18-A)

95. The hierarchy based on the type of authority is referred to as the ICSE-18 according to type of authority and abbreviated to ICSE-18-A. It provides, at its top level a dichotomy between *independent workers* and *dependent workers* in which:

Independent workers are classified into the following groups:

- A. Employers
 - 11 – Employers in corporations
 - 12 – Employers in household market enterprises
- B. Independent workers without employees
 - 21 – Owner-operators of corporations without employees
 - 22 – Own-account workers in household market enterprises without employees

Dependent workers are classified into the following groups:

- C. Dependent contractors
 - 30 – Dependent contractors
- D. Employees

- 41 – Permanent employees
- 42 – Fixed-term employees
- 43 – Short-term and casual employees
- 44 – Paid apprentices, trainees and interns
- E. Contributing family workers
 - 51 – Contributing family workers

96. ICSE-18-A is suitable for various types of labour market analysis, including analysis of the impact of economic cycles on the labour market, analysis of government policies related to employment creation and regulation. It is also the most suitable hierarchy for use as a complementary variable in most forms of social analysis, and as an input variable in the compilation of statistics classified by socio-economic status.
97. All categories in the ICSE-18-A are also included in the ICSaW-18. Some of the aggregate categories in this classification have a narrower scope than in the ICSaW-18. Where broad groups are not further disaggregated into more than one detailed group, the same name is used for the broad group and detailed group. As a result, Broad group E, Contributing family workers, has a different name from the equivalent group in the ICSaW-18 (5. Family helpers), which includes additional detailed categories.

3.2 International Classification of Status in Employment according to type of economic risk (ICSE-18-R)

98. The second classification hierarchy, based on the concept of economic risk, operationalized in terms of the nature of remuneration received, provides a dichotomy between *Workers in employment for profit* and *Workers in employment for pay*. This latter dichotomy is analogous to the traditional distinction between paid employment and self-employment, used for example in the SNA. The term ‘employment for profit’ is used to replace the term ‘self-employment’, which does not accurately describe the situation of either dependent contractors or contributing family workers, who are dependent on others for their employment. Moreover, owner-operators of corporations, who are included among workers employed for pay may frequently considered to be self-employed.
99. This hierarchy is referred to as the ICSE-18 according to type of economic risk, and abbreviated to ICSE-18-R.

Workers in employment for profit are classified into the following groups:

- F. Independent workers in household market enterprises
 - 12 – Employers in household market enterprises
 - 22 – Own-account workers in household market enterprises without employees
- C. Dependent contractors

30 – Dependent contractors

E. Contributing family workers

51 – Contributing family workers

Workers in employment for pay are classified into the following groups:

G. Owner-operators of corporations

11 – Employers in corporations

21 – Owner-operators of corporations without employees

D. Employees

41 – Permanent employees

42 – Fixed-term employees

43 – Short-term and casual employees

44 – Paid apprentices, trainees and interns

100. The ICSE-18-R is suitable for the provision of data for national accounts, for the identification of wage employment and its distribution, for the analysis from the perspective of economic risk of the impact of economic cycles and government on the labour market, and for the production and analysis of statistics on wages, earnings and labour costs.

101. All categories in the Classification of Status in Employment According to Type of Economic Risk are included in the Classification of Status at work, except for the following three aggregate groups:

F. Independent workers in household market enterprises

G. Owner-operators of corporations

3.3 Summary of differences between ICSE-93 and ICSE-18

102. Since the ICSE-18 is comprised of categories that relate to employment as defined by the 19th ICLS resolution I, it is narrower in scope than ICSE-93. Specifically, the 19th ICLS concept of employment excludes own-use production of goods, all categories of volunteer work, unpaid trainee work and compulsory unpaid work. Since the scope of ICSE-93 was based on the 13th ICLS concept of employment, it included own-use production of goods, certain categories of volunteer work, unpaid trainee work and some types of compulsory unpaid work.

103. The ICSE-93 had a single hierarchical structure comprising five substantive categories aggregated according to a combination of the type of economic risk and the type of authority to form the dichotomous categories of “paid employment jobs” and “self-employment jobs”. The ICSE-18 has ten detailed categories that may be aggregated either

according to type of economic risk or type of authority to form two alternative hierarchies.

- 104.** The additional detailed groups in ICSE-18 relate to some of the concepts defined in paragraph 14 of the 15th ICLS resolution concerning the International Classification of Status in Employment (ICSE-93) which outlined the “possible statistical treatment of particular groups of workers”. These include the new categories in ICSE-18 which allow for the separate identification of owner-operators of corporations, dependent contractors and subcategories of employees. Some other “particular groups”, or the statistical needs underlying them, are reflected in the various cross-cutting variables included in the current standards.
- 105.** The ICSE-18 group “owner-operators of corporations” is equivalent to the group “owner-managers of incorporated enterprises” defined in ICSE-93 as a “particular group” which countries may need or be able to distinguish for specific descriptive or analytical purposes. The ICSE-93 notes that different users of labour market, social and economic statistics may have different views on whether these workers are best classified as in paid employment or as in self-employment. The ICSE-18 classifies them as independent workers in the classification by type of authority and as workers in employment for pay in the classification according to type of economic risk. The ICSE-18 also provides further disaggregation of owner-operators of corporations through separate detailed groups for those with employees and those without employees. Separate identification of these workers is important for statistics on employment by institutional sector, wages and income, labour market characteristics and workplace relations, as well as for input to the national accounts.
- 106.** The new ICSE-18 group “dependent contractors” replaces the concept of “contractors” specified as a “particular group” in the ICSE-93 resolution. Paragraph 14(i) of the ICSE-93 resolution defines contractors as workers who:

 - (a) have registered with the tax authorities (and/or other relevant bodies) as a separate business unit responsible for the relevant forms of taxes, and/or who have made arrangements so that their employing organization is not responsible for relevant social security payments, and/or the contractual relationship is not subject to national labour legislation applicable to, for example, “regular employees” but who;
 - (b) hold explicit or implicit contracts which correspond to those of “paid employment”.
- 107.** The ICSE-93 resolution notes that these workers may be classified as in a “self-employment job”, or as in a “paid employment job” depending on national circumstances. In ICSE-18, dependent contractors are classified as “dependent workers” in the classification according to type of authority and as “workers in employment for profit” in the classification according to type of economic risk. The ICSE-18 concept of dependent contractors is also somewhat broader than the ICSE-93 concept of contractors, in the sense that there is no requirement for registration as a separate business, for formal arrangements to have been made to exempt the employing organization from employer responsibilities for social security payments, or to make arrangements such that the contractual relationship is not subject to national labour law. Nor is there any requirement for contracts which “correspond to those of paid employment”.

108. In some cases, the statistical treatment of the “particular groups” defined in paragraph 14 of the 15th ICLS resolution is clarified by the 20th ICLS resolution, even though these categories are not separately identified or replaced by the new proposed standards. For example, franchisees who engage employees or who operate incorporated enterprises, will be classified as independent workers. If they have no employees however, and their business is not incorporated, they may be classified as dependent contractors, if their working arrangement meet the criteria to be included in that group. Sharecroppers, as defined in ICSE-93, would generally be classified as dependent contractors if they have no employees. Work gang (crew) members are covered by an inclusion statement in the ICSE-18 definition of employees.
109. Subcategories of employees are included in ICSE-18 in order to provide more detailed information about the stability of employment relationships for these workers, to allow the identification of employees with non-standard employment arrangements, and to allow the identification of paid apprentices, trainees and interns.
110. In addition to the provision of more detailed groups, ICSE-18 also makes adjustments to the boundaries between certain categories. In ICSE-93, the distinction between employers and own-account workers is based on whether or not employees were engaged on a continuous or regular basis. In the 20th ICLS resolution this is clarified by removing the word “continuous” and noting that, if there is a need to test for regularity, it should be interpreted as having at least one employee during the reference period and at least two of the three weeks immediately preceding the reference period, even if one or more employees were engaged only for a short period.
111. The category of contributing family workers has been extended in ICSE-18 to include workers who help family members in a job in which the assisted family or household member is an employee or dependent contractor, in addition to those who assist in an enterprise operated by a family member.

Employment in cooperatives

112. The ICSE-93 category *Members of producers' cooperatives* is not identified as a separate category in ICSE-18. The number of persons employed in this category is very small in almost all countries, which gives a misleading impression of the impact of cooperatives on employment. Further guidance on the statistical treatment of employment in cooperatives is provided in Section 7.5 of this document, and in the *Guidelines for statistics of cooperatives* endorsed by the 20th ICLS.¹¹

¹¹ ILO 2018 available at: <https://ilostat ilo.org/resources/methods/icls/icls-documents/>

Chapter 4. International Classification of Status at Work (ICSaW-18)

4.1 Nature and purpose of the Classification of Status at Work

- 113.** The International Classification of Status at Work (ICSaW-18) provides an organizing framework for statistics classified by status at work from various sources. It is a three-level hierarchical classification which comprises, at its most detailed level, 20 mutually exclusive categories, defined on the basis of the type of authority that the worker is able to exercise and the type of economic risk to which he or she is exposed in a particular job or work activity.
- 114.** The categories cover all jobs and work activities in all forms of work, including own-use production work, employment, unpaid trainee work, volunteer work and other forms of work. Each of the detailed Status at work groups relates to only one form of work. These groups are aggregated, according to the type of authority only, to form eight broad groups which may be aggregated to form dichotomy between independent workers and dependent workers. Alternatively, they may be aggregated according to the forms of work defined in the 19th ICLS Resolution 1 when this is relevant for particular types of analysis or for the compilation of statistics on work relationships in the different forms of work.
- 115.** The purpose of the ICSaW-18 is to provide a coherent and consistent set of categories and definitions for statistics on workers classified by status, covering all forms of work in a conceptually exhaustive way. It allows different types of productive activities to be classified in a meaningful and mutually exclusive manner, so that statistical outputs on topics such as employment, volunteer work, child labour and time use to be reported on a conceptually consistent basis, regardless of the scope and source of the statistics. It therefore includes categories for groups about which statistics may rarely be produced from regular surveys, but which may be important in specialized ones.
- 116.** The ICSaW-18 is not expected to be included in its entirety in any single survey as it includes categories relevant to all forms of work (own-use production work, employment, unpaid trainee work, volunteer work and other forms of work) Rather, it should allow the compilation of consistent and comparable statistics on the status of workers in different forms of work, taken from various types of statistical source.
- 117.** It is not considered likely that the complete ICSaW-18 will be used on a regular basis without modification. With the possible exception of time use surveys, very few statistical collections would include all categories and all forms of work in scope, or provide a sufficiently large number of observations to compile reliable estimates for all categories. In this sense it may be seen as an organizing framework for statistics on status at work, rather than as a classification intended directly for use in regular statistical outputs.
- 118.** Each of the detailed status at work groups in ICSaW-18 relates to only one form of work. The groups that relate to employment have the same definitions as in ICSE-18. The aggregate groups that include both employment and other forms of work, have a broader scope in ICSaW-18 than in ICSE-18-A and in some cases are assigned a different name.

119. The broad groups for independent workers also include categories for workers in own-use production work and volunteer work. The aggregate category ‘family helpers’ includes categories for those in own-use production work, as well as for those in employment as contributing family workers.
120. The groups that relate to own-use production work, are differentiated according to whether goods are produced or services are provided. These categories allow the production of data suitable as input to national accounts and provide compatibility with both the current 19th ICLS and previous 13th ICLS standards for statistics on employment and work. Separate categories are provided for employers, own-account workers and family helpers in own-use production of goods and in own-use provision of services.
121. In the case of volunteer work, separate categories are provided for those who work through or for organizations (organization-based volunteers) and for those who volunteer independently of any organization or community group (direct volunteers). Direct volunteers are represented as a detailed group within the broader group of independent workers without employees. Organization-based volunteers are represented as a broad group without further disaggregation.
122. Workers who have created a non-profit organization using their own funds and commitment of work are not classified as employers even if the organization they control has employees. Non-profit organizations are either associations, in which the members are the owners, or they are non-profit corporations, which are controlled by boards which do not own the organization. Most countries include a “capital lock” in their non-profit laws so that if the organization is closed or converted into a for-profit corporation, whatever assets it holds do not go to the directors or managers but must be transferred to another non-profit institution serving a similar charitable purpose. Volunteers who control non-profit organizations with employees are therefore classified as dependent workers along with other volunteers in such organizations. The category “organization-based volunteers” includes both groups.

4.2 Structure of ICSaW-18

123. The detailed structure of ICSaW-18 is shown below including names of categories and classification codes. Each detailed status at work category is assigned a 2-digit code, in which the first digit represents the broad group and the first and second digits together represent the detailed category. The categories marked with an asterisk* are identical to categories included in ICSE-18. Aggregate groups marked with two asterisks** also appear in ICSE-18 but have broader scope in ICSaW as they include detailed categories that relate to forms of work other than employment.

Independent workers

1. Employers**
 - 11 – Employers in corporations*
 - 12 – Employers in household market enterprises*
 - 13 – Employers in own-use provision of services
 - 14 – Employers in own-use production of goods
2. Independent workers without employees**

- 21 – Owner-operators of corporations without employees*
- 22 – Own-account workers in household market enterprises without employees*
- 23 – Independent workers in own-use provision of services without employees
- 24 – Independent workers in own-use production of goods without employees
- 25 – Direct volunteers

Dependent workers

- 3. Dependent contractors*
 - 30 – Dependent contractors*
 - 4. Employees*
 - 41 – Permanent employees*
 - 42 – Fixed-term employees*
 - 43 – Short-term and casual employees*
 - 44 – Paid apprentices, trainees and interns*
 - 5. Family helpers**
 - 51 – Contributing family workers*
 - 52 – Family helpers in own-use provision of services
 - 53 – Family helpers in own-use production of goods
 - 6. Unpaid trainee workers
 - 60 – Unpaid trainee workers
 - 7. Organization-based volunteers
 - 70 – Organization-based volunteers
 - 9. Other unpaid workers
 - 90 – Other unpaid workers
- 124.** The order in which the Status at Work categories are presented is not intended to rank the them by an assumed level of dependency. In practice, individual workers in any given category may have greater or lesser degrees of dependency.
- 125.** The detailed status at work categories may be aggregated, based on the type authority exercised by the worker, to form the following eight broad status-at-work groups which may be further aggregated to form a dichotomy between dependent workers and independent workers.

Independent workers

- 1 Employers**
- 2 Independent workers without employees**

Dependent workers

- 3 Dependent contractors*
- 4 Employees*
- 5 Family helpers**
- 6 Unpaid trainee workers
- 7 Organization-based volunteers
- 9 Other unpaid workers

126. Subsets of the detailed categories in ICSaW-18 may be used to present statistics on work relationships in own-use production work, employment, volunteer work, child labour and time-use on a conceptually consistent basis, regardless of the scope and source of the statistics. The categories for own-use production work and volunteer work may be aggregated according to the form of work as follows:

(a) Workers in own-use production

(i) Workers in own-use provision of services

13 – Employers in own-use provision of services

23 – Independent workers in own-use provision of services without employees

52 – Family helpers in own-use provision of services

(ii) Workers in own-use production of goods

14 – Employers in own-use production of goods

24 – Independent workers in own-use production of goods without employees

52 – Family helpers in own-use production of goods

(b) Volunteer workers

25 – Direct volunteers

70 – Organization-based volunteers

4.3 Status at work categories and the System of National Accounts production boundaries

127. The 2008 SNA provides a general definition of production followed by a more restricted definition that is used for the compilation of national accounts. The SNA therefore makes reference to ‘the general production boundary’ and ‘the production boundary in the SNA’.

128. Economic production within the general production boundary is defined as an activity carried out under the control and responsibility of an institutional unit that uses inputs of

labour, capital, and goods and services to produce outputs of goods and services¹². This concept of production is aligned with the 19th ICLS definition of work.

129. The *production boundary in the SNA* is more restricted in that it excludes activities undertaken by households that produce services for their own use. However, it includes services produced by employing paid domestic staff, and the own-account production of goods for own final consumption.¹³ The SNA also includes within the production boundary the activities of students who contribute some of their labour as an input to an enterprise's production in return for education services¹⁴ (i.e. unpaid apprentices, trainees and interns). It should be noted that this latter group of workers is explicitly excluded from employment by the 19th ICLS Resolution 1.

130. Concerning volunteers, the SNA notes that volunteers working for token amounts or with no remuneration *within a recognized institutional unit*, are still regarded as being employed in SNA terms. This is in contrast to the 19th ICLS which includes such workers in volunteer work. Those providing services without pay outside an institutional unit are not regarded as employed by the SNA and their labour inputs are therefore beyond the production boundary in the SNA, but within the general production boundary.¹⁵

131. It may be concluded from all of this that, in addition to the status at work categories that refer to employment, all categories that refer to own-use production of goods, to unpaid trainee work or to volunteering through a recognized institutional unit relate to activities that are within the production boundary in the 2008 SNA, specifically:

14 Employers in own-use production of goods

24 Independent workers in own-use production of goods without employees

53 Family helpers in own-use production of goods

60 Unpaid trainee workers

70 Organization-based volunteers

132. The following detailed groups are beyond the SNA Production Boundary but within the General Production Boundary to the extent that they are concerned with own-use provision of services and direct volunteering (i.e. not through any kind of organization)

13 Employers in own-use provision of services

23 Independent workers in own-use provision of services without employees

¹² SNA 2008, Para 6.24

¹³ SNA 2008, Paras 6.26 – 6.27

¹⁴ SNA 2008, Para 19.21

¹⁵ SNA 2008, Para 19.39

25 Direct volunteers

52 Family helpers in own-use provision of services

- 133.** Statistics about these activities may be presented as satellite accounts. However, ICSaW-18 makes no distinction between direct volunteers producing goods and direct volunteers providing services. If production of goods by direct volunteers is thought to be significant, it may be appropriate to collect additional information to make this distinction and thus allow the identification of labour inputs within and beyond the production boundary in the SNA.
- 134.** Since Group 9, Other unpaid workers, may include various types of activity it is not possible to say with certainty that these activities are within the production boundary in the SNA, although they would fall within the general production boundary as they must involve the production of goods or services for consumption by others. Since unpaid work ordered by judicial authorities would generally be organized through an establishment of some type, such as a prison or community service agency, it could be argued that conceptually this type of unpaid work would fall within the production boundary, even though it is unpaid and not voluntary. As these activities would rarely represent a statistically significant component of labour inputs to national production, it may not be necessary to produce estimates for these inputs, unless for a special descriptive or analytical purpose (e.g. a study of the production of a particular type of good or service).

Chapter 5. Definitions and explanatory notes for the categories in the classifications by status

- 135.** This section first of all provides definitions of the categories in the Classification of Status at work, presented with classification codes in the order of the classification structure. This is followed by definitions of the categories that only appear in the International Classification of Status in Employment According to Type of Economic Risk (ICSE-18-R). Each definition is designed to be able to stand alone, without requiring the reader to make reference to the definitions of higher level categories.

5.1 Definitions of categories in the International Classification of Status at Work

1 Employers**

- 136.** Employers own the economic unit in which they work and control its activities on their own account or in partnership with others, and in this capacity employ one or more persons (including temporarily absent employees but excluding themselves, their partners and family helpers) to work as an employee on a regular basis.
- 137.** The notion of having employees on regular basis is necessary to exclude from the definition of employers those who may hire employees only on a very occasional basis. This is a common situation in some countries, whereas in other countries hiring employees on only an occasional or casual basis is not commonplace. In the latter cases it may not be necessary to test for regularity in survey questionnaires. If there is a need to test for regularity, this should be interpreted as having at least one employee during the reference period and at least two of the three weeks immediately preceding the reference period, even if one or more employees were engaged only for a short period. This approach attaches the definition of employer to the survey reference period while capturing the notion of engaging employees on a regular basis.
- 138.** Employers may be further disaggregated according to whether or not the economic unit is a domestic household or an enterprise, whether or not the enterprise is incorporated, whether the production is mainly for household consumption to form the following categories:
- 11 Employers in corporations *
 - 12 Employers in household market enterprises*
 - 13 Employers in own-use provision of services
 - 14 Employers in own-use production of goods
- 139.** In the Classification of Status in Employment According to Type of Authority, Employers include the first two detailed categories listed above: 11, Employers in corporations and 12, Employers in household market enterprises.

11 Employers in corporations *

140. *Employers in corporations* are workers who are owner-operators of incorporated enterprises i.e. corporations, in which they employ one or more persons (including temporarily absent employees but excluding themselves, their partners and family helpers) to work as an employee on a regular basis. If there is a need to test for regularity, this should be interpreted as having at least one employee during the reference period and at least two of the three weeks immediately preceding the reference period, even if one or more employees were engaged only for a short period.

141. As owner-operators of corporations they:

- (a) hold controlling ownership of the enterprise alone, or together with other members of their families and/or one or a few partners;
- (b) have the authority to act on behalf of the enterprise or cooperative concerning contracts with other organizations and the hiring and dismissal of employees of the corporation, subject to national legislation regulating such matters and the rules established by an elected or appointed board of the corporation.

142. ‘Controlling ownership’ should be interpreted as having a decisive vote or veto on the appointed or elected board of the corporation or in meetings of shareholders, rather than necessarily holding an absolute majority of the shares.

143. Excluded from this group are:

- (a) Owner-operators of quasi-corporations as defined in the 2008 SNA;
- (b) Independent workers who hire only dependent contractors or who fully outsource their workforce
- (c) Workers who control a non-profit organization without remuneration.

12 Employers in household market enterprises*

144. *Employers in household market enterprises* are workers who, alone or with one or more partners, operate an unincorporated market enterprise for profit, and who, employ one or more persons (including temporarily absent employees but excluding themselves, their partners and contributing family workers) to work in that enterprise as an employee on a regular basis. If there is a need to test for regularity, this should be interpreted as having at least one employee during the reference period and at least two of the three weeks immediately preceding the reference period, even if one or more employees were engaged only for a short period. They may or may not be able to provide a complete set of accounts for the activities of the enterprise.

145. Excluded from this group are:

- (a) Independent workers who hire only dependent contractors or who fully outsource their workforce
- (b) Workers who control a non-profit organization without remuneration.

13 Employers in own-use provision of services

146. *Employers in own-use provision of services* are workers who perform any activity to provide services mainly for own final use and employ one or more persons (including temporarily absent employees but excluding other members of their household) on a regular basis as a domestic employee. If there is a need to test for regularity, this should be interpreted as having at least one employee during the reference period and at least two of the three weeks immediately preceding the reference period, even if one or more employees were engaged only for a short period.

14 Employers in own-use production of goods

147. *Employers in own-use production of goods* are workers who perform any activity to produce goods for own final use and employ one or more persons on a regular basis in return for payment in cash or in kind (including temporarily absent employees but excluding other members of their household) to produce goods mainly for consumption by the employer's own household. If there is a need to test for regularity, this should be interpreted as having at least one employee during the reference period and at least two of the three weeks immediately preceding the reference period, even if one or more employees were engaged only for a short period. A part or surplus of the goods intended mainly for own consumption may be sold or bartered.

2 **Independent workers without employees**

148. *Independent workers without employees* operate an economic unit alone or in partnership with others, and do not employ any persons other than themselves, their partners, and contributing family workers to work in the economic unit on a regular basis as an employee.

149. This group includes independent workers who hire only dependent contractors or who fully outsource their workforce. As these workers do not take on the responsibility of being an employer, they cannot be classified as such.

150. Independent workers without employees may be further disaggregated according to whether or not the economic unit is a domestic household or an enterprise, whether or not the enterprise is incorporated and whether or not the production is for household consumption, for the market, or for the consumption of others to form the following categories:

- 21 Owner-operators of corporations without employees
- 22 Own-account workers in household market enterprises without employees
- 23 Independent workers in own-use provision of services without employees
- 24 Independent workers in own-use production of goods without employees
- 25 Direct volunteers

21 Owner-operators of corporations without employees

151. *Owner-operators of corporations without employees* are workers who hold a job as owner-operator of an incorporated enterprise i.e. corporation, in which they do not employ any persons (other than themselves, their partners and contributing family workers) to work in the enterprise on a regular basis as an employee and :

- (a) hold controlling ownership of the enterprise alone, or together with other members of their families and/or one or a few partners, or other members of the cooperative;
- (b) have the authority to act on behalf of the enterprise or cooperative concerning contracts with other organizations and the hiring and dismissal of employees of the corporation, subject to national legislation regulating such matters, and where applicable, the rules established by the elected or appointed board of the corporation; and
- (c) ‘Controlling ownership’ should be interpreted as having a decisive vote or veto on the appointed or elected board of the corporation or in meetings of shareholders, rather than necessarily holding an absolute majority of the shares.

152. Owner-operators of quasi-corporations as defined in the 2008 SNA are excluded from this group.

22 Own-account workers in household market enterprises without employees*

153. Own-account workers in household market enterprises without employees are workers who operate an unincorporated market enterprise for profit, alone or with one or more partners or contributing family workers, and do not employ any persons to work in the enterprise on a regular basis as an employee. They may or may not be able to provide a complete set of accounts for the activities of the enterprise

23 Independent workers in own-use provision of services without employees

154. *Independent workers in own-use provision of services without employees* are workers who perform any activity to provide services for own final use, but do not employ any persons to work on a regular basis as a domestic employee.

24 Independent workers in own-use production of goods without employees

155. *Independent workers in own-use production of goods without employees* are workers who, on their own account or with one or more partners, perform any activity to produce goods for own final use who do not employ any persons on a regular basis to produce goods for pay in cash or in kind. A part or surplus of the goods intended mainly for own consumption may be sold or bartered.

25 Direct volunteers

156. Direct volunteers are workers who, on their own account or in partnership with others, and independently of any organization or community group, perform any unpaid, non-compulsory activity to produce goods or provide services for other households. Excluded from this group are workers who produce goods or services for consumption by members of the worker’s own household or family.

3 Dependent Contractors*

157. Dependent contractors are workers who have contractual arrangements of a commercial nature (but not a contract of employment) to provide goods or services for or through

another economic unit. They are not employees of that economic unit, but are dependent on that unit for organization and execution of the work, income, or for access to the market. They are workers employed for profit, who are dependent on another entity that exercises control over their productive activities and directly benefits from the work performed by them.

- (a) Their dependency may be of an operational nature, through organization of the work and/or of an economic nature such as through control over access to the market, the price for the goods produced or services provided, or access to raw materials or capital items.
- (b) The economic units on which they depend may be market or non-market units and include corporations, governments and non-profit institutions which benefit from a share in the proceeds of sales of goods or services produced by the dependent contractor, and/or benefit when the work performed by dependent contractors may otherwise be performed by its employees.
- (c) The activity of the dependent contractor would potentially be at risk in the event of termination of the contractual relationship with that economic unit

158. A defining characteristic of dependent contractors is that they are employed for profit and paid by way of a commercial transaction. They are therefore usually responsible for arranging their own social insurance and other social contributions. Depending on national circumstances, the entity on which the worker is dependent does not withhold income tax for them. One or more of the following characteristics may be relevant for their identification in statistical collections, depending on the national context:

- (a) their work is organized or supervised by another economic unit as a client, or as an entity that mediates access to clients;
- (b) the price paid for the goods produced or services provided is determined by the client or an intermediary;
- (c) access to raw materials, equipment or capital items is controlled by the client or an intermediary;
- (d) their actual working arrangements or conditions closely resemble those of employees;

159. While the price paid for the work of dependent contractors may be specified in terms of expected time worked, or payment might be specified in a commercial contract based on time worked, dependent contractors should not be considered as being paid for time worked, but rather on the basis of a commercial contract for the provision of goods or services.

160. Included among dependent contractors are dependent workers who do not have a contract of employment, and

- (a) are paid only by the piece or commission, and do not benefit from social contributions paid by the economic unit paying for the work; or
- (b) are paid only by gratuities (tips) from clients and do not benefit from social contributions paid by the economic unit for which the work is performed.

For example, a street vendor of goods owned by someone else, who does not make social insurance contributions on behalf of the vendor, should be considered as a dependent contractor if paid only by commission or directly by clients.

- 161.** Excluded from dependent contractors are workers who:
- (a) have a contract of employment (formal, informal, or implicit) with the entity on which they are dependent; or
 - (b) are paid a wage or salary for time worked; or
 - (c) employ one or more other persons to work for them on a regular basis as an employee; or
 - (d) operate an incorporated enterprise.
- 162.** Two subgroups of dependent contractors may be identified if feasible and relevant in the national context:
- (a) workers who provide their labour to others but have contractual arrangements corresponding to those of self-employment; and
 - (b) workers who have committed significant financial or material assets to the unincorporated enterprise which they own and operate, but do not have full control or authority over their work or the activities of the enterprise.
- 163.** Identification of the two subgroups of dependent contractors requires additional information on the nature of the financial or material resources committed by the worker.

4 *Employees**

- 164.** *Employees* are workers employed for pay, on a formal or informal basis, who do not hold controlling ownership of the economic unit in which they are employed. They are remunerated in cash or in kind in return for time worked or, in some cases, for each task or piece of work done or for services provided including sales (by the piece or commission). Payment for time worked is the typical mode of remuneration. Payment in kind is generally received in the form of goods. Where payment is received in the form of services, this is generally complementary to payment in cash.
- 165.** Employees may be employed in market units, non-market units and households producing goods and/or services mainly for own consumption. They may hold shares in the economic unit in which they are employed, or have authority over aspects of the operations of the economic unit as employees with management responsibilities, but do not hold controlling ownership of the enterprise. They are accountable to a third party within the economic unit such as a person or board.
- 166.** Employees include the following specific groups among others:
- (a) workers who have been engaged on terms corresponding to those of paid employment when the employing organization has entered into a contract only with an intermediary such as a crew leader or organizing agent, and not with the individual worker who is an employee of the intermediary;

- (b) worker-members of cooperatives who are paid for time worked or for each task or piece of work done; and
 - (c) informally employed workers without a commercial contract who are paid for time worked
- 167.** Employees exclude workers without a formal, informal or implicit contract of employment (or in the absence of information about the nature of the contract) who are:
- (a) paid only by the piece or commission; or
 - (b) paid according to a commercial contract for the provision of goods or services
- 168.** The exclusion from the category of employees of workers without a formal, informal or implicit contract of employment if they are paid only by the piece, commission or tips establishes a clear conceptual and operational boundary between informal employees and dependent contractors. Workers without a written contract working alongside and on similar conditions to employees with formal contracts of employment should, however, be considered to have an implicit contract of employment and are therefore classified as (informal) employees.¹⁶
- 169.** Employees may be further disaggregated according to the nature of the contractual arrangements for employment, the degree of permanency of the employment relationship and the stability of the working time available to the employee, to form the following groups:
- 41 – Permanent employees
 - 42 – Fixed-term employees
 - 43 – Short-term and casual employees
 - 44 – Paid apprentices trainees and interns
- 170.** Permanent, fixed-term, short-term and casual employees are differentiated from each other based on three criteria:
- whether there is a specified date or event on which the employment will be terminated;
 - the expected duration of the employment; and
 - whether the employer agrees to provide work and pay for a specified number of hours in a set period and the worker agrees to work for at least the specified number of hours (contractual hours).

¹⁶ An “implicit contract” is an understanding between parties on acceptable forms of behaviour that is not part of any formal agreement (Oxford Reference). The term “implicit contract of employment” is used in these standards to refer to a variety of situations in which workers may be employed on a formal or informal basis when some or all of the terms and conditions of employment are not specified in a written contract but are derived from national labour laws, collective agreements or an unwritten understanding between the employer and the worker or groups of workers.

- 171.** A boundary of three months is used to distinguish fixed-term from short-term employees. This reflects the thresholds of two or three months used in a number of countries to identify short-term employment for migrant workers. A duration of three months may also ensure the group is large enough to measure in typical household surveys.

41 Permanent employees*

- 172.** *Permanent employees* are employees who are guaranteed a minimum number of hours of work and are employed on an ongoing or indefinite basis. They are full-time or part-time workers employed for pay, in formal or informal jobs, who have employment arrangements whereby:
- (a) there is no specified date or event on which the employment will be terminated other than any age or time for retirement that may apply in that economic unit;
 - (b) the employer agrees to provide work and pay for a specified number of hours or to pay for the number of goods or services produced in a set period; and
 - (c) the worker agrees to work for at least the specified number of hours, or for the time required to produce a specified number of goods or services.
- 173.** This group includes recently appointed employees with jobs that are subject to an initial trial period but are expected to continue indefinitely. An employee who has an ongoing contract without limit of time with a particular employer, at the same time as a temporary contract to work for the same employer in a different or more senior job, should be classified as a permanent employee.

42 Fixed-term employees*

- 174.** *Fixed-term employees* are employees who are guaranteed a minimum number of hours of work and are employed on a time-limited basis for a period of three months or more. They are full-time or part-time workers employed for pay, in formal or informal jobs, who have arrangements whereby:
- (a) there is a specified date, other than any age or time for retirement, on which the employment will be terminated, or an event such as the end of the harvest or completion of a construction or other project, which will lead to termination of employment;
 - (b) the total duration of the employment is expected to be at least three months from the first day of employment to the expected final day of employment;
 - (c) the employer agrees to provide work and pay for a specified number of hours, or to pay for the number of goods or services produced, in a set period; and
 - (d) the worker agrees to work for at least the specified number of hours, or for the time required to produce a specified number of goods or services.
- 175.** Fixed-term employees include:
- (a) employees with fixed-term contracts of employment with a duration of three months or more; and

- (b) employees without formal arrangements or contracts when it is understood that the employment will have a duration of at least three months but not of an indefinite nature.

176. Paid apprentices, trainees and interns with fixed-term employment arrangements are excluded from this group.

43 Short-term and casual employees

177. Short-term and casual employees are employees with short-term employment arrangements and/or without a guaranteed minimum number of hours of work per pay period. They are workers employed for pay, in formal or informal jobs, who have arrangements whereby:

- (a) there is no guarantee to offer work or to perform work during a set period; or
- (b) the arrangement is of a short-term nature, with a duration of less than three months from the first day of employment to the expected final day of employment.

178. This category includes two groups which may be separately identified if relevant in national circumstances: *short-term employees* and *casual and intermittent employees*:

- (a) *short-term employees* are those who are guaranteed a minimum number of hours of work and are employed on a time-limited basis with an expected duration of less than three months. They include:
 - (i) employees with contracts of employment with a duration of less than three months;
 - (ii) employees without formal arrangements or contracts when it is understood that the employment will be of a duration of less than three months; and
- (b) *casual and intermittent employees* are those who have no guarantee of employment for a certain number of hours during a specified period but may have arrangements of an ongoing or recurring nature. Depending on national circumstances and specific contractual arrangements pertaining to the job, this group includes employees engaged on a casual or intermittent basis, workers on zero-hours contracts, employees who are only paid when called in to work, and workers hired on a day-to-day basis.

179. In the case of short-term employees, the employment is by definition of a time-limited nature but provides a stable number of hours of work and income during that short period. Casual or intermittent employment may sometimes be of an ongoing nature, however, while providing no guarantee of employment for a certain number of hours

180. Unless the total duration of the employment arrangement is less than three months, short-term and casual employees exclude:

- (a) workers with on-call working-time arrangements who are guaranteed a specified amount of employment per pay period; and
- (b) workers who are guaranteed to be offered work and to be paid for at least one hour per week.

- 181.** Paid apprentices, trainees and interns with short-term employment arrangements are excluded from this group.

44 – Paid apprentices, trainees and interns

- 182.** Paid apprentices, trainees and interns are employees who perform any activity to produce goods or provide services for others, in order to acquire workplace experience or skills in a trade or profession and receive payment in return for work performed. Acquiring “workplace experience or skills” may occur through traditional, formal or informal arrangements whether or not a specific qualification or certification is issued. They are usually remunerated at a reduced rate compared to fully qualified workers. They include persons involved in:

- (a) paid formal or informal traineeships, apprenticeships, internships or other types of programmes, according to national circumstances; and
- (b) paid skills training or retraining schemes within employment promotion programmes, when engaged in the production process of the economic unit for which they work.

- 183.** They exclude workers who are:

- (a) undergoing periods of probation associated with the start of a job;
- (b) undertaking general on-the-job training or life-long learning while in employment;
- (c) working without pay; and
- (d) contributing family workers who are undertaking training while working in an enterprise operated by a family or household member.

5 ***Family helpers***

- 184.** *Family helpers* are workers who assist a family or household member in the production of goods or provision of services for household consumption, in a market-oriented enterprise operated by that person, or in a job held by that person as an employee or dependent contractor. They do not make the most important decisions affecting the economic unit and do not have responsibility for it. They may benefit from the outputs of their work in cash or in kind through intra-household transfers but do not receive an agreed wage or salary.

- 185.** Family helpers are classified into the following groups:

- 51 Contributing family workers*
- 52 Family helpers in own-use provision of services
- 53 Family helpers in own-use production of goods

51 Contributing family workers*

- 186.** *Contributing family workers* assist a family member or household member in a market-oriented enterprise operated by the family or household member, or in a job in

which the assisted family or household member is an employee or dependent contractor. They do not receive regular payments, such as a wage or salary, in return for the work performed, but may benefit in kind or receive irregular payments in cash as a result of the outputs of their work through family or intra-household transfers, derived from the profits of the enterprise or from the income of the other person. They do not make the most important decisions affecting the enterprise or have responsibility for it.

52 Family helpers in own-use provision of services

187. *Family helpers in own-use provision of services* assist a family or household member in the provision of services for household consumption. They do not make the most important decisions affecting the economic well-being of the household and do not have responsibility for its welfare or that of its members. They may benefit from the outputs of their work in cash or in kind through intra-household transfers but do not receive a wage or salary.

53 Family helpers in own-use production of goods

188. *Family helpers in own-use production of goods* assist a family or household member in the production of goods for household consumption. They do not make operational decisions affecting the economic well-being of the household and do not have responsibility for its welfare or that of its members. They may benefit from the outputs of their work in cash or in kind through intra-household transfers but do not receive a wage or salary.

6 **Unpaid trainee workers**

189. *Unpaid trainee workers* are persons in unpaid trainee work as defined in the most recent international statistical standards concerning work, employment and labour underutilization (Currently the 19th ICLS resolution 1, paragraphs 33 to 35). They are workers who during a short reference period, performed any unpaid activity to produce goods or provide services for others, in order to acquire workplace experience or skills in a trade or profession. Acquiring “workplace experience or skills” may occur through traditional, formal or informal arrangements whether or not a specific qualification or certification is issued. They are not paid in cash or in kind for work done or hours worked but may receive some form of support, such as transfers of education stipends or grants, or occasional in cash or in-kind support (e.g. a meal or drinks). They include persons involved in:

- (a) unpaid formal or informal traineeships, apprenticeships, internships or other types of programmes, according to national circumstances; and
- (b) unpaid skills training or retraining schemes within employment promotion programmes, when engaged in the production process of the economic unit for which they work.

7 **Organization-based volunteers**

190. *Organization-based volunteers* are workers who perform any unpaid non-compulsory activities to produce goods or provide services for others through or for any type of organization or community group, including market and non-market units.

- (a) Included in this group are workers who produce goods or provide services for others through or for self-help, mutual aid, or community-based groups.
- (b) Excluded from this group are:
 - (i) unpaid trainee workers;
 - (ii) workers performing unpaid compulsory activities;
 - (iii) direct volunteers.

9 Other unpaid workers

- 191.** *Other unpaid workers* are unpaid workers who cannot be classified in any other groups in the International Classification of Status at Work. They include workers performing activities such as unpaid community service and unpaid work by prisoners, when ordered by a court or similar authority, and unpaid military or civilian service.

5.2 Definitions of additional categories in the International Classification of Status in Employment According to Type of Economic Risk (ICSE-18-R)

- 192.** The following aggregate categories in the International Classification of Status in Employment According to Type of Economic Risk (ICSE-18-R) are not included in ICSaW-18

F. Independent workers in household market enterprises

- 193.** Independent workers in household market enterprises are workers who operate an unincorporated market enterprise for profit, alone or with one or more partners or contributing family workers. They are not separate legal entities from the enterprises in which they work and may or may not be able to provide a complete set of accounts for the activities of the enterprise. This group therefore includes owner-operators of quasi-corporations as defined in the 2008 SNA.
- 194.** Independent workers in household market enterprises may be further disaggregated according to whether or not the enterprise employs one or more persons (including temporarily absent employees but excluding themselves, their partners and family helpers) to work on a regular basis as an employee, to form the following groups:
- 12 – Employers in household market enterprises
 - 22 – Own-account workers in household market enterprises without employees

G. Owner-operators of corporations*

- 195.** *Owner-operators of corporations* are workers who hold a job in an incorporated enterprise (such as a limited liability corporation or limited partnership,) in which they:

- (a) hold controlling ownership of the enterprise alone, or together with other members of their families and/or one or a few partners; and
 - (b) have the authority to act on behalf of the enterprise with respect to contracts with other organizations and the hiring and dismissal of employees, subject to national legislation regulating such matters and the rules established by the elected or appointed board of the corporation.
- 196.** ‘Controlling ownership’ should be interpreted as having a decisive vote or veto on the appointed or elected board of the corporation or in meetings of shareholders, rather than necessarily holding an absolute majority of the shares.
- 197.** Owner-operators of quasi-corporations as defined in the 2008 SNA are excluded from this group.
- 198.** Owner-operators of corporations may be further disaggregated according to whether or not the corporation employs one or more persons (including temporarily absent employees but excluding themselves, their partners and family helpers) to work on a regular basis as an employee, to form the following groups:
- 11 – Employers in corporations
 - 21 – Owner-operators of corporations without employees

Chapter 6. Descriptions of cross-cutting variables and categories

- 199.** To provide complete and coherent statistics on work relationships, information is needed on characteristics of jobs and work activities that are not measured in the classifications of status at work and status in employment. This information should be presented through a set of variables and categories based on characteristics associated with the degree of risk, stability and permanence of a particular employment or work arrangement.
- 200.** The standards for statistics on work relationships therefore include a set of variables and categories that provide information about various types of arrangement that may be represented in several categories in the classifications of status in employment and status at work. These cross-cutting variables and categories may be used for the generation of statistics in their own right or combined in output with relevant status categories to construct output classifications relevant for national purposes.
- 201.** Many of the cross-cutting variables are essential elements of the framework. These variables are required to derive the categories in the ICSE-18, or are essential for the compilation of coherent statistics on work relationships – or both. Some are recommended for use in certain contexts only. The variables are therefore divided into three groups: (a) required to compile statistics on the detailed categories in ICSE-18; (b) essential for the compilation of coherent statistics on work relationships; and (c) recommended.
- 202.** The following cross-cutting variables are required to compile statistics on the detailed categories in ICSE-18:
- (a) duration of work agreement;
 - (b) type of employment agreement;
 - (c) contractual hours of work;
 - (d) forms of remuneration.
- 203.** While not required for the compilation of statistics on status in employment, the following variables and categories are essential for the compilation of coherent statistics on work relationships or for the identification of important groups of interest and should be measured with some regularity for all statuses in employment:
- (a) duration of employment in the current economic unit;
 - (b) hours usually worked;
 - (c) full-time/part-time status;
 - (d) reason for non-permanence of job;
 - (e) preference or not for a non-permanent job;
 - (f) seasonal workers;
 - (g) type of workplace;
 - (h) domestic workers;
 - (i) home-based workers;

- (j) multi-party work relationships;
- (k) job-dependent social protection coverage;
- (l) paid annual leave;
- (m) paid sick leave;
- (n) institutional sector.

204. Additional cross-cutting variables can be used to provide statistical outputs on important characteristics of the work relationship that may be relevant in certain contexts only. These variables are not required for the definition of status in employment and status at work and the need for statistics about them at the international level is less strong compared to the essential variables.

205. The following additional cross-cutting variables and categories are recommended:

- (a) number of employees in the economic unit in which the worker is employed;
- (b) main form of remuneration;
- (c) reasons for preferring a non-permanent job;
- (d) entrepreneurs;
- (e) ownership of machinery, vehicles and premises.

6.1 Duration of the job or work activity

206. Since many of the detailed categories in ICSE-18 include jobs which differ significantly in their capacity to provide ongoing and full employment, statistics classified by status in employment, and particularly the subcategories of employees, should be complemented by information on the duration of the work arrangement. Two variables on the duration of the job or work activity are necessary to provide a full understanding of the temporal stability of work relationships and to assess the extent to which workers without permanent employment relationships have ongoing employment and income security. These are Duration of work agreement and Duration of employment in the current economic unit.

207. The resolution provides guidance for each variable on the treatment of recurring contracts including those interrupted by seasonality, on situations where work is mediated through labour hire agencies and on recommended measurement practices. A single set of duration categories is provided for the presentation of statistics on both variables.

Duration of work agreement

208. *Duration of work agreement* refers to the period of time from the beginning to the end of a written or oral work contract, or in the absence of a contract specifying the duration, to the date on which it is expected the employment will terminate. If the agreement does not specify the duration of the employment and there is no expected date or event on which the employment will terminate, other than the age or time for retirement, the duration is considered to be “without stated limit of time”. This variable is required for the derivation of the subcategories of employees but may also apply to dependent contractors, unpaid trainees and volunteers.

209. When a worker has had a series of ongoing renewed temporary contracts with the same economic unit, the duration of work agreement should be based on the duration of the current (most recent) contract. When a worker has a temporary agreement to work in a particular role, for example during the extended absence of a superior, at the same time as holding a permanent or long-term contract in a different role in the same economic unit, the duration of the work agreement should be based on the long-term contract.
210. For jobs that will terminate upon completion of a projector for seasonal jobs, when the exact end date is not known, the duration should be based on the best estimate of survey respondents

Duration of employment in the current economic unit

211. *Duration of employment in the current economic unit* refers to the time elapsed since the worker started work with a particular economic unit and can be applied to all statuses in employment. It provides a measure of the stability and continuity of employment, including in cases where a worker has had a series of contracts with the same economic unit. The concept of the duration of work in the current economic unit can also be applied to activities in forms of work other than employment.
212. When a worker has had a series of renewed temporary engagements with the same economic unit, the duration of employment in that economic unit should be based on the total duration since the first engagement, unless the gap between engagements was one month or longer. In some special cases, for example when substitute or probationary teachers are typically engaged from the beginning to the end of the school year, a longer gap of up to three months may be applied.
213. When a worker has been transferred between different establishments or locations within an enterprise, or enterprise group, or between different ministries or departments within the same government, duration in the current economic unit should be based on the highest level institutional unit considered as a single economic unit. For workers employed through agencies, for example in multi-party employment arrangements, the duration of employment should be with the agency not the client of the agency.
214. For independent workers running a business, including in household market enterprises duration of employment in the current economic unit relates to the length of time since the person started to work in their own business, regardless of the number of clients served (if any).
215. In cases where an employer stops paying contributions to social insurance, or re-engages former employees on commercial contracts, this could result in the workers' status in employment changing from employee to dependent contractor. In such cases, the duration of employment with the current economic unit should be based on the length of time the worker has been with that economic unit, regardless of changes in access to social contributions paid by the employer or to status in employment. The contractual instability would be captured through the 'Duration of work agreement'.

Categories for the presentation of statistics on duration of the job or work activity

216. The following categories should be included in standard statistical outputs for the two variables describing the duration of the job or work activity:

- less than one month;
- one to less than three months;
- three to less than six months;
- six to less than 12 months;
- 12 to less than 18 months;
- 18 to less than 24 months;
- 24 to less than 36 months;
- three years or more;
- without stated limit of time.

217. The category for “without stated limit of time” should be included in data collection and statistical outputs on duration of work agreement but is not required for duration of employment in the current economic unit . To facilitate analysis of the data collected, it is preferable to collect information for the duration variables using questions that do not include pre-defined categories other than “without stated limit of time”.

6.2 Working time

218. Information on full-time/part-time status, hours usually worked, and contractual hours of work should be collected in accordance with the most recent international standards for statistics on working time (currently the 18th ICLS Resolution concerning the measurement of working time). Information on contractual hours of work is required to determine whether employees have arrangements that provide a guaranteed minimum number of hours of work and is essential for derivation of the subcategories of employees.

219. Hours usually worked and contractual hours of work are both defined in the 18th ICLS resolution concerning the measurement of working time. This resolution does not, however, provide a threshold for the definition of full-time hours of work, as this varies significantly between industries, employers, occupations and countries.

Full-time part-time status

220. According to the ILO Part-Time Work Convention, 1994 (No. 175), “the term part-time worker means an employed person whose normal hours of work are less than those of comparable full-time workers” and “the term comparable full-time worker refers to a full-time worker who:

- (i) has the same type of employment relationship;
- (ii) is engaged in the same or a similar type of work or occupation; and
- (iii) is employed in the same establishment or, when there is no comparable full-time worker in that establishment, in the same enterprise or, when there is no comparable full-time worker in that enterprise, in the same branch of activity,

as the part-time worker concerned” (ILO 1994)

221. The convention notes the normal hours of work of part-time workers may be calculated weekly or on average over a given period of employment. This suggests that part-time

workers could be identified either on the basis of hours *actually* worked or hours *usually* worked as defined in the 18th ICLS Resolution concerning the measurement of working time. This resolution defined *hours usually worked* as “the typical value of hours actually worked in a job per short reference period such as one week, over a long observation period of a month, quarter, season or year that comprises the short reference measurement period used.”

222. The 18th ICLS resolution also notes that “*Normal hours of work* are the hours fixed by or in pursuance of laws or regulations, collective agreements or arbitral awards to be performed in specified paid-employment jobs over a specified reference period, such as per day, week, month or year”. This is somewhat different from the concept of normal hours mentioned in the Part-Time Work Convention. However, it is the contractual hours of work or the hours usually worked that determine whether the hours worked in a particular job are less than what is considered to be normal full-time hours in a job of the same type. The ILO report to the 18th ICLS on the measurement of working time notes that “Full-time hours, although not defined internationally, may be defined in countries in reference to normal hours”.
223. In view of all this, full-time/part time status refers, at least for the purposes of statistics on work relationships, to whether or not the employed person’s number of contractual hours of work or hours usually worked in a particular job is less than the number of hours considered to be full-time for that specific job.
224. A job is *full-time* when the employed person is expected to work (based on contractual hours) or usually works at least the number of hours considered to be full-time for that specific job. Thresholds for what is to be considered full-time will typically vary between countries, industries, occupations or establishments.
225. A job is *part-time* when the employed person is expected to work (based on contractual hours) or usually works less than what is to be considered full-time for that specific job.

6.3 Reasons for non-permanent employment

226. Employment of a temporary or casual nature may be associated with characteristics of the job or of the labour market, the preference of the person, and the need for the person to balance employment with other responsibilities. Statistics on these different dimensions of non-permanent employment may be compiled using the following three variables which are needed to provide a full understanding of statistics on temporary employment and duration of employment.:
- Reason for non-permanence of job,
 - Preference or not for a non-permanent job,
 - Reasons for preferring a non-permanent job

Reason for non-permanence of job

227. *Reason for non-permanence of job* refers to the characteristics of the job that are reasons for it being of a temporary or casual nature. These statistics should be collected for all jobs of employees other than permanent employees and may be used to identify both seasonal jobs and paid apprentices, trainees and interns. Such statistics should also be

collected for dependent contractors if relevant for national purposes. Depending on the measurement approach, information on the reason for non-permanence of job may be used to identify both seasonal jobs and paid apprentices, trainees and interns.

- 228.** Statistical outputs on reason for non-permanence of job should include at least the following categories:
- seasonal work;
 - paid trainee, apprenticeship or internship;
 - substitute work;
 - completion of a project;
 - employment creation programme;
 - period of service required before permanent contract granted;
 - other reasons
- 229.** *Seasonal work* refers to jobs whose timing and duration are significantly influenced by seasonal factors such as climatic seasons, holidays and agricultural preparations or harvests. It should be noted that seasonal work may coexist with other reasons for non-permanence of the job. For example, seasonal workers may also be paid trainees or doing substitute work. Seasonal workers also include workers in employment other than employees with a non-permanent job. This category alone is therefore not sufficient to compile statistics on seasonal workers.
- 230.** *Paid trainee, apprenticeship or internship* refers to situations where the work is performed for pay in order to acquire workplace experience or skills in a trade or profession through traditional, formal or informal arrangements whether or not a specific qualification or certification is issued. In general, these workers have a fixed term contract or employment agreement.
- 231.** *Substitute work* or replacement work refers to cases where workers are employed to replace workers who are unavailable or absent due to illness, personal leave or other reasons such as strikes or termination of employment.
- 232.** *Completion of a project* refers to situations where a specific event such as the completion of a construction or other project will lead to termination of employment.
- 233.** An *employment creation programme* is an arrangement whereby workers are provided by a government agency as part of a government-funded employment promotion programme.
- 234.** *Period of service required before permanent contract granted* refers to cases where a worker has a temporary contract or has had a series of temporary contracts but a permanent contract will be granted after a certain period of service
- 235.** Reasons such as “usual in industry or occupation” are included in the category “other reasons” but could be identified separately if relevant in the national context.

Preference or not for a non-permanent job

236. Statistics on whether non-permanent employment is the person's preference should be compiled as a separate variable: *Preference or not for a non-permanent job*. This refers to whether the person took a non-permanent job because he or she did not want a permanent job.

Reasons for preferring a non-permanent job

237. Statistics on the *reasons for preferring a non-permanent job* refer to the situation of the person which may have resulted in the preference to take a non-permanent job. They may be compiled when relevant for national purposes. Such reasons may include:

- combining employment with education;
- combining employment with a pension;
- combining employment with unpaid care for children
- combining employment with other family responsibilities;

238. Since the reasons for preferring a non-permanent job are associated with the situation of the person, this variable is not required for the provision of information about the nature of the employment relationship. These reasons are nevertheless of significant interest for both employment and social policy as they may represent barriers to accessing the labour market, especially among women.

239. *Combining employment with education* captures situations such as those where a person has taken a part-time temporary job, or a casual job, in order to provide the time or flexibility to participate in an educational programme. Paid trainees, apprentices and interns should not be included in this category.

240. *Combining employment with a pension* includes cases where people have a preference for a non-permanent job because they are in receipt of a retirement, disability or other pension and prefers to have a non-permanent or casual job.

241. *Combining employment with unpaid care for children* refers to situations where the person prefers a non-permanent job in order to provide the time and or flexibility in hours worked to care for their own children, or those of family and household members or others, without pay.

242. *Combining employment with other family responsibilities* refers to situations where the person prefers a non-permanent job in order to provide the time and or flexibility in hours worked to fulfil family responsibilities such as caring for family members other than children, and providing services for household consumption such as domestic cleaning and meal preparation.

6.4 Type of employment agreement

243. A variable *type of employment agreement* is needed to provide information on whether an employee has a written contract or an oral agreement. A question on type of

employment agreement is required for sequencing questions and also provides an indication of the stability of the arrangement.

- 244. Type of employment agreement should not be used directly to measure informality, since workers with oral agreements can be subject to social protection, and workers with written contracts may or may not meet the criteria for formality.
- 245. At a minimum, categories for “written contract” and “oral agreement” should be used in statistical outputs. Statistics indicating whether the agreement is collective or individual should also be compiled from relevant statistical sources.
- 246. Categories for ‘Written contract’, ‘Oral agreement’ and ‘No contract’ are likely to be required as response categories in household survey questionnaires, since some workers such as casual day labourers may not consider that they have any kind of contract or agreement with an employer. The last two response categories should be aggregated in output.

6.5 Form of remuneration

- 247. The concept of *form of remuneration* refers to the basis on which a worker is paid, rather than to the form of payment (e.g. cash or in kind). It should specify the information relevant to understand the nature of the employment relationship, but not necessarily other aspects of remuneration. Two variables related to the form of remuneration are specified:
 - Forms of remuneration, and
 - Main form of remuneration
- 248. The variable “forms of remuneration” provides information about all forms of remuneration received by the worker in a particular job. It is required to assist with identification of the status in employment categories. For example, workers who are paid a wage or salary for time worked cannot be classified as dependent contractors or as contributing family workers.
- 249. The recommended variable *main form of remuneration* complements the essential cross-cutting variable forms of remuneration and provides information regarding the main form of remuneration. If a person has more than one form of remuneration, then the form of remuneration that has the largest share of the total remuneration per pay period should constitute the main form.

Form of remuneration categories

- 250. At a minimum, the following categories are needed for both form of remuneration variables:
 - for time worked (including wage or salary);
 - by the piece;
 - commission;
 - fee for services;

- determined by profit or loss;
- tips from clients;
- other.

Payment for time worked

- 251.** Payment *for time worked* refers to remuneration in cash or in kind for the volume of work performed calculated according to the number of hours, days, weeks or months actually worked, the contractual hours worked, or as an annual salary. For the purposes of determining the status in employment of a worker, payments for time not worked, including annual vacation and other paid leave; public holidays and other recognized holidays; temporary halt or slow-down of production, short-time working; other time off granted with pay (e.g. for personal and family reasons, civic duties, union responsibilities, training and education); paid sick leave, should be considered as if they were for time worked.
- 252.** In general, workers paid for time worked are classified as employees, or as owner-operators of corporations. However, payments are made according to the terms of a commercial contract with a fee schedule calculated on the basis of working time, or expected working time, should be considered as a fee for services and not as a payment of time worked. In such cases, statuses in employment other than employee should be considered.

Payment by the piece

- 253.** *By the piece* refers to payment of a fixed amount in cash or in kind (piece rate) for each good produced, task completed, or service provided.
- 254.** In general, workers paid by the piece are classified as employees unless:
- (a) payments are made according to the terms of a commercial contract with a fee schedule calculated on the basis of the number of goods produced or services provided;
 - (b) payments are made by the piece to workers without formal, informal or implicit contracts of employment who are not also paid for time worked.

Commission

- 255.** A *commission* is a sum of money that is paid to an employee upon completion of a task, usually the task of selling a certain amount of goods or services. It can be paid as a percentage of the sale or as a fixed amount based on sales volume.¹⁷
- 256.** Workers paid by commission only may be classified as employees. Other statuses in employment should be considered, however, when:

¹⁷ Doyle Alison. 2018.

- (a) payments are made according to the terms of a commercial contract with a fee schedule calculated on the basis of the number or value of sales made, goods produced, or services provided;
- (b) commissions are paid to workers without formal, informal or implicit contracts of employment who are not also paid for time worked.

Fee for services

- 257.** *Fee for services* refers to payments made to workers employed for profit according to the terms of a commercial agreement for the supply of goods or provision of services. Workers paid a fee for services should be defined as independent workers or dependent contractors.

Determined by profit or loss

- 258.** Remuneration is determined by profit or loss when payment is dependent on the level of profits or loss made by the economic unit for which the work is performed. The remuneration of Independent workers in household market enterprises, Dependent contractors, and Owner-operators of corporations is wholly or partly determined by profit or loss. Employees may also receive profit-related pay through profit-sharing bonuses, share options and other profit-related payment schemes.¹⁸

Tips from clients

- 259.** *Tips from clients* refer to gratuities paid to workers by clients, at the discretion of clients, in appreciation for the provision of services. Tips may be received directly from the client, pooled and shared by all employees or indirectly from an employer.
- 260.** Workers in all statuses in employment may receive tips from clients. In some regions “tips from clients” may be the only type of payment received for certain occupations such as waiters or bag fillers in supermarkets. When this is the case it is likely that the workers concerned would meet the criteria to be classified as dependent contractors.

Other

- 261.** *Other* includes all forms of remuneration that are not included in the categories defined above.

6.6 Seasonal workers

- 262.** *Seasonal workers* are those with jobs or work activities whose timing and duration are significantly influenced by seasonal factors such as climatic seasons, holidays and agricultural preparations or harvests. For dependent workers, this implies that the job can only be carried out during a limited period of the year due to seasonal factors. For

¹⁸ ILO. 1998 Resolution concerning the measurement of employment-related income, adopted by the Sixteenth International Conference of Labour Statisticians (October 1998)

independent workers it implies that the main activity can only be carried out during a limited period of the year due to seasonal factors and that the business therefore only operates during a certain season of the year.

- 263.** For non-permanent employees and dependent contractors, seasonality should be measured as part of the reasons for non-permanent employment. However, seasonal work may coexist with other reasons for non-permanence of the job. For accurate measurement of seasonal workers, it may therefore be necessary to collect information on seasonal work separately from the other reasons for non-permanence of job. To identify seasonal workers among independent workers and contributing family workers, information is needed on whether the business operates all year round or only during a certain season of the year. When ongoing contracts for employment only at particular times of the year are common in a country or region, information about seasonality may need to be collected in a household survey using dedicated questions for workers in relevant industries or occupations. For accurate measurement of seasonality, data collection is required at different times during the year, covering all active and inactive seasons.

6.7 Type of workplace

- 264.** *Type of workplace* provides information on the type of location where the work is usually performed. When work is regularly performed in more than one type of location, this variable should be based on the main place of work. Thus, if a worker teleworks from home on an occasional basis, but spends most working time at the employer's premises, the main place of work should be the employer's premises.
- 265.** Information on the type of workplace is needed to identify workers such as home-based workers, domestic workers and workers in multi-party employment relationships. For workers in multi-party work relationships the place of work recorded should be the place where the work is actually performed, not the employer's place of work, for example in the case of those working for temporary employment agencies. In some contexts, information on the place of work is relevant for the identification of dependent contractors. As a variable in its own right it is relevant for the identification of workers whose place of work may expose them to risk, such as on the street, or of home-based workers of all employment statuses.
- 266.** Statistics on the detailed categories defined below are required at a minimum to assist in the identification of the groups mentioned above and for analysis of employment relationships. They are grouped into three broad categories: Work at home, No fixed place of work and, With a fixed place of work outside the home to allow compilation of aggregate statistics and comparison with population census data on type of workplace, while providing a residual category for other types of location.

Work at home:

- own home (or area outside);
- own household farm;

No fixed place of work:

- water, air or land-based vehicle;
- door-to-door

- street or other public space;
- market;

With a fixed place of work outside the home:

- client's or employer's home;
- employer's workplace or site;
- own business premises;
- client's workplace or site;
- no single type of location;

Other type of location.

- 267.** Countries may choose to add questions or categories for their own analytical purposes. Where there is a need for information on work through internet platforms this should be captured as a separate variable rather than as a category of type of workplace, which would refer to the type of place where the Internet is usually accessed.

Definitions of type of workplace categories

Own home (or area outside)

- 268.** Own home (or area outside) refers to the residential building or other type of dwelling in which the worker normally resides.

- 269.** Included in this category are:

- (a) rooms within the residential premises which would normally be used for residential purposes;
- (b) outbuildings such as sheds and garages intended for residential purposes;
- (c) outside areas immediately adjacent to the residence such as yards and gardens;
- (d) vehicles used primarily for residential purposes such as houseboats, residential yachts, mobile homes and caravans;
- (e) work camps when the worker lives and works in the work camp. If significant numbers of workers are accommodated in work camps, however, it may be preferable to provide a separate category for work camps.

- 270.** Excluded from this category are:

- (a) premises such as retail shops or repair workshops attached to the residence that are not an integral part of the residence (if, for example, they have their own entrance);
- (b) agricultural and garden plots used primarily for the purposes of crop, livestock, forestry, fishery and aquaculture production;
- (c) residential accommodation occupied by domestic workers within the employer's residence.

Own household farm

- 271.** The worker's *own household farm* is land owned or leased by the worker, or by members of the worker's household, for the purposes of crop, livestock, forestry, fishery or aquaculture production. The household dwelling may be located on the household farm or may be located elsewhere.

Water, air or land-based vehicle

- 272.** A *water, air or land-based vehicle* is a vehicle such as a car, bus, truck, train, boat, ship or aircraft. Vehicles used primarily for residential purposes such as houseboats, residential yachts, mobile homes and caravans are excluded. This category is restricted to workers who, in performing the tasks and duties of their job, travel in different areas and who do not report daily in person to a fixed location as a work base. It does not distinguish the ownership of the vehicle i.e. whether it is owed by the worker, employer or the client. Ownership of the vehicle could be a sub-categorization of this category or through the variable *Ownership of machinery, vehicles and premises*

Door-to-door

- 273.** *Door-to-door* refers to going from one house or building in an area to another, usually on foot, to sell or provide goods and services without prior agreement or appointment.

Street or other public space

- 274.** A *street or other public space* is a covered or outdoor space that is open to the public, such as a street, highway, public park, car park or railway station. Workers such as street vendors, push-cart operators, and operators of street stalls that are removed at the end of each day are included in this category. Door-to-door vendors and operators of stalls in markets are excluded.

Market

- 275.** A market is a covered or open area that is formally or informally designated as a space for the sale of goods or services. Market stalls or similar constructions may be erected and removed on a daily basis, or allocated to vendors on a regular or occasional basis. The goods for sale are generally removed at the end of each working day. A fixed stall or structure at a market place should be considered as a fixed work place, and classified either as Own-business premises or Employer's workplace or site,

Client's or employer's home

- 276.** The *client's or employer's home* refers to the residential building or other type of dwelling in which the worker's client or employer normally resides. For employees the concept of clients should be understood as the employer's clients. It includes:
- (a) outbuildings such as sheds and garages intended for residential purposes, outside areas associated with the residence such as yards and gardens;
 - (b) residential accommodation occupied by domestic workers within the employer's residence.

Employer's workplace or site

- 277.** The *employer's workplace or site* is the place where the worker's employer carries out some or all of its productive activities, such as a factory, mine, construction site, farm, office building, shop, restaurant, warehouse or other type of business premises. Workers who move around in their job or work activity but have a fixed-base location to which they report daily are included in this category. Excluded from this category are business premises of an enterprise owned by the worker.

Own business premises

- 278.** *Own business premises* refer to a place intended for business purposes where an enterprise owned and operated by the worker carries out some or all of its productive activities, such as a factory, mine, office building, shop, restaurant or warehouse. Included are premises such as retail shops or repair workshops attached to the residence that are not an integral part of the residence (if, for example, they have their own entrance). The premises may be owned, leased or rented by the worker or his or her enterprise.

- 279.** Excluded from this category are:

- (a) rooms within the worker's residential dwelling that would normally be used for residential purposes,
- (b) outbuildings such as sheds and garages intended for residential purposes,
- (c) outside areas immediately adjacent to the worker's residence such as yards and gardens;
- (d) vehicles operated from the worker's residence;
- (e) household farms;

Client's workplace or site;

- 280.** The *client's workplace or site* is the place where the worker's client carries out some or all of its productive activities, such as a factory, mine, construction site, farm, office building, shop, restaurant, warehouse or other type of business premises. For employees the concept of clients should be understood as the employer's clients. When an employee is working at a construction site owned by the employer's client, the type of workplace is nevertheless considered to the employer's workplace or site, as the employer is responsible for the site during construction.

No single type of location

- 281.** *No single type of location* applies when the work is usually performed in more than one type of location. In these cases, there is no usual or main type of location, and there is no fixed-base location to which the worker reports daily.

Other type of location

- 282.** Other type of location refers to any type of location not included in the categories listed above.

Place of work in population and housing censuses

- 283.** The Principles and Recommendations for Population and Housing Censuses, Revision 3, published by the United Nations in 2017, provides advice on two main topics related to the place of work of person in employment: *type of workplace* and its *geographic location*.¹⁹ The type of workplace refers to the nature of the place where the person performed his or her main job.
- 284.** Although the *type of workplace* variable specified in the standards for statistics on work relationships is not restricted to the main job, it measures the same concept as type of workplace in the census recommendations. Three main categories, or a variation thereof necessitated by national circumstances, are recommended for classifying the type of workplace in the census:
- (a) Work at home
 - (b) No fixed place of work
 - (c) With a fixed place of work outside the home
- 285.** The more detailed ILO type of workplace categories described above can be included within these census type of workplace categories. It is not clear from the descriptive information in the Census recommendations, however, whether the type of workplace of domestic workers who reside in their employer's residence should be classified as *Work at home* or as *With a fixed place of work outside the home*. They are included in the ILO category *Client's' or employer's home*

6.8 Entrepreneurs

- 286.** Entrepreneurs are persons who own and control an enterprise and seek to generate value through the creation of economic activity by identifying and exploiting new products, processes or markets. In doing so, they create employment for themselves and potentially for others.
- 287.** Those who work on a volunteer basis in non-profit institutions which they control, as well as some workers in own-use production, may be considered as entrepreneurs, because they may create both unpaid work and paid employment for others. The main statistical interest in identifying entrepreneurs, however, relates to those who create employment for pay or profit for themselves and for others.

¹⁹ United Nations. 2017.

288. The category of “independent workers” in the classification of status in employment therefore provides the best starting point for the identification and compilation of statistics on entrepreneurs. This category includes own-account workers and employers in both incorporated and unincorporated enterprises and appropriately excludes dependent contractors and contributing family workers from the measurement of entrepreneurs.
289. Additional information relevant to the national context, such as the size and nature of the enterprise, is needed to provide complete statistics on entrepreneurship and to accurately identify those workers who are creating employment opportunities for themselves or for others. In some contexts, there is interest in ‘entrepreneurship’ in the sense of starting a new business. The time when the job started is useful as a supplementary variable in this respect. Statistics on the number of employees are also relevant to the compilation of statistics on entrepreneurs.
290. A more precise definition of entrepreneurs has identified as an area for future work. The expectation is that the ILO will present a possible definition at the 21st ICLS.

6.9 Domestic workers

291. The ILO defines domestic work and domestic worker in the Domestic Workers Convention, 2011 (No. 189), as follows:
- (a) the term *domestic work* means work performed in or for a household or households;
 - (b) the term *domestic worker* means any person engaged in domestic work within an employment relationship; and
 - (c) a person who performs domestic work only occasionally or sporadically and not on an occupational basis is not a domestic worker.
292. It is widely recognized that domestic workers are particularly vulnerable to exploitation. They are among the lowest-paid of all workers and frequently do not enjoy the same social and legal protections as other workers. An ILO report on domestic workers published in 2013 estimated that the number of domestic workers totalled at least 52.6 million men and women across the world in 2010 and that domestic work accounts for 7.5 per cent of women’s wage employment world-wide.²⁰
293. Since the intention of the statistical standards for domestic workers is to inform the development of policy and provide information about the reality regarding domestic workers in various types of situations, they refer to a broader concept of domestic worker than that covered by the ILO Domestic Workers Convention. Statistics are needed to measure not only the total numbers of domestic workers and their characteristics, but also shifts over time between unpaid domestic work provided by household members and paid domestic work, and between paid domestic work performed by workers employed directly by households and those employed by third party agencies or for profit. This implies the need for measurement of all domestic work in different forms of work, and

²⁰ ILO 2013

for statistics that are not restricted to workers who perform domestic work on a regular basis as employees of households.

294. The resolution concerning statistics on work relationships provides a general statistical definition of domestic work and a definition of domestic workers for use in statistics on employment. This facilitates the provision of comprehensive statistics on the various circumstances in which domestic work is performed, including when it is mediated through agencies or Internet applications, and through independent domestic services providers.

Definition of domestic work for statistical purposes

295. Domestic work is defined for statistical purposes as “all work performed in or for a household or households to provide services mainly for consumption by household members”. Domestic work is performed with payment made to employees of the household, to agencies that provide domestic services to households and to self-employed domestic service providers. Domestic work is performed unpaid by household members or by persons not residing in the household, such as family members, neighbours and volunteers.

Domestic workers in statistics on employment

296. In statistics on employment domestic workers are defined as workers of any sex employed for pay or profit, including in-kind payment, who perform work in or for a household or households to provide services mainly for consumption by the household. The work may be performed within the household premises or in other locations.
297. Workers directly engaged as employees by households to provide services for consumption by household members are counted as domestic workers and defined as *domestic employees*, irrespective of the nature of the services provided. Workers in employment who provide services within or for a household or households but are not employed directly by a household, are considered to be domestic workers if the nature of the work performed mainly comprises domestic services such as cleaning, childcare, personal care, food preparation, gardening, driving and security.
298. Domestic workers do not include:
- (a) workers employed for profit and employees of economic units other than private households who provide services to households that are not considered to be domestic services, for example, services consumed by the household related to educational training (home tuition) or related to maintenance and preservation of physical goods of the dwelling such as electrical installation and repair, plumbing, etc.;
 - (b) workers who mainly provide services to household market enterprises;
 - (c) workers who provide services frequently provided by domestic employees such as laundry, childcare and personal care, when the work is performed in the workers own business premises or residence, unless the service is provided as part of a job in which the worker is engaged directly as an employee of the household.

Classification of domestic workers

299. Based on the statistical definitions of domestic work and domestic workers, the following categories of domestic workers in employment may be identified:

- (a) domestic employees, defined as all workers engaged directly as employees of households to provide services mainly for consumption by the household members, irrespective of the nature of the services provided including:
 - (i) live-in domestic employees;
 - (ii) live-out domestic employees;
- (b) domestic workers employed by service providers; and
- (c) domestic service providers employed for profit.

300. *Live-in domestic employees* are employed to provide services for consumption by household members and live on the same premises as their employers. They may be identified in statistical collections on the basis of information on the economic activity of the employer, their place of work and their place of residence. They may also be identified by information on the relationship between each person living in the household dwelling and the household reference person. They do not form part of their employer's household even though they may be provided with accommodation and meals as remuneration in kind. They should be treated as belonging to separate households from the households in which they are employed.²¹

301. *Live-out domestic employees* are employees of households who provide services for consumption by household members and do not live on the same premises as their employers. They may be identified in statistical collections on the basis of information on the economic activity of the employer, the place of work and the place of residence.

302. *Domestic workers employed by service providers* are engaged as employees by economic units other than private households to provide domestic services in private households, in a multi-party employment arrangement. They may be identified in statistical collections if their occupation is one of those commonly held by domestic employees, the place of work is the client's residence and their status in employment is employee.

303. *Domestic service providers employed for profit* provide domestic services to private households as independent workers or dependent contractors. They may be identified in statistical collections if their occupation is one of the occupations commonly held by domestic employees, the place of work is the client's residence and their status in employment is independent worker or dependent contractor.

Statistical measurement of domestic workers

304. Domestic employees may be identified in statistical collections when the economic activity of their employer is equivalent to ISIC Rev.4 Division 97, Activities of

²¹ SNA 2008.

households as employers of domestic personnel. Other domestic workers may be identified in statistical collections if their occupation is one of those commonly held by domestic employees, and their main place of work is the client's residence.

- 305.** The occupations used for the measurement of domestic workers not employed directly by households should be those commonly held by domestic employees, identified on the basis of empirical analysis of occupation data on domestic employees in the national context. Since in many countries it is likely that the numbers of domestic workers with these arrangements will be very small, it may be necessary to undertake such analysis only periodically. Analysis of these occupations by place of work may also allow the identification of other workers not considered to be domestic workers, but who perform services frequently provided by domestic workers (such as laundry, childcare and personal care) in settings such as their own home or workplace, or in the workplace of agencies providing such services.
- 306.** The distinction between domestic employees and domestic service providers employed for profit should generally be made on the basis of the status in employment of the worker. In the case of domestic workers, the self-declared status and type of remuneration may be particularly relevant. Information about the number of 'clients' might also be relevant but it should not be assumed performing that domestic work for multiple households automatically means the worker is employed for profit. In many countries it is common for individuals to be engaged by several different households to perform domestic work at different times and to be paid directly by the household at an hourly rate. In these cases the domestic worker should be considered to have multiple jobs. A separate job should be defined for each household, and the worker should be classified as a domestic employee in each of these jobs.

6.10 Home-based workers

- 307.** *Home-based workers* are workers whose main place of work is their own home. They may be employers, independent workers without employees, dependent contractors, employees or contributing family workers.

6.11 Multi-party work relationships

- 308.** *Multi-party work relationships* exist when a third party is involved between a dependent worker and the enterprise for which the work is performed. Workers in this category may be employees of the third-party enterprise or they may be dependent contractors whose access to raw materials, clients or the market is controlled by the third party economic unit.
- 309.** The concept of multi-party work arrangements exists in many countries. Traditionally it has been referred to as 'triangular employment arrangements', but more recently this has been adapted to 'multi-party work (or employment) arrangements'.

Employees with multi-party work arrangements

- 310.** In the case of employees, multi-party arrangements are mediated by an enterprise that acts as the employer and makes the worker available, on a temporary or permanent basis, to work for another enterprise while paying the wage or salary of the employee.

311. Two main groups of employees with multi-party employment arrangements can be identified:

- (a) Agency workers
- (b) Employees providing outsourced services.

In some countries, a third group may also be identified:

- (c) Workers in employment promotion schemes.

312. *Agency workers* are supplied by an agency to work for another enterprise under the supervision of the user enterprise. They are employed by private employment agencies, such as labour hire agencies, temporary employment agencies, or other labour providers (labour brokers, labour despatchers), that supply and employ the workers but are not involved in supervision of the work.

313. *Employees providing outsourced services* are engaged as employees by one enterprise to provide, on a regular basis, specific services that their employer has contracted to provide to another enterprise or to a household, at the premises of and usually under the partial supervision of the client. Their employers include but are not limited to service provision agencies such as nursing agencies, domestic or office cleaning service providers, security service providers and information technology services providers.

314. *Workers in employment promotion schemes* are workers provided by a government agency and paid by that government agency to perform work for another economic unit as part of a government-funded employment promotion programme. Excluded from this group are workers who are required to work as a condition of continued receipt of social benefits.²²

315. In all of these cases, the work is not mainly performed at the premises of the enterprise that pays the employee. The place of work is usually the premises of the client but may be some other place.

Statistical measurement of employees with multi-party work arrangements

316. Distinguishing between the three groups of employees with multi-party employment arrangements is important to inform policy debate. While there is strong demand for statistical information about all groups, the provision of information about the first group (agency workers) should be a priority. Although some workers with these arrangements have very similar social protections and conditions to other workers and may benefit from

²² Persons who are required to perform work as a condition of continued receipt of a government social benefit such as unemployment insurance are excluded from employment according to the 19th ICSSL Resolution 1 (Paragraph 31(c)) They may not therefore be counted as employees but may nevertheless be considered to be in a multi-party work relationship.

a degree of flexibility associated with agency work, there are also policy concerns about excessive use of such arrangements and their impact on working conditions.

- 317.** The blurring of the boundaries between these groups, both conceptually and in the minds of survey respondents, however, inevitably results in measurement difficulties. In all of these cases, the work is not mainly performed at the premises of the agency that pays the employee. The place of work is usually the premises of the client but may be some other place. This group of workers may therefore possibly be identified in statistical sources through questions on who is responsible for payment of wages and salaries, and the place of work. Since the concept of multi-party employment relationships is broad and complex, often changing depending on national laws, it is not possible, however, to provide advice on a single approach to data collection or a single data source.
- 318.** Household surveys, establishment surveys and administrative registers are all important potential sources of data on multi-party work arrangements. Several countries have used estimates from administrative sources and/or establishment surveys in preference to household survey data. Household surveys are nevertheless an important and valuable source of data both for the purposes of international comparability, and to obtain complete information on the characteristics of workers with these arrangements.
- 319.** In view of national differences in the legal situation with respect to agency work, the optimum measurement approach in household surveys will vary from country to country. When data on multi-party work arrangements are collected using Labour Force Surveys, two main approaches can be identified: (1) type of employment contract; and (2) who pays the wage or salary.
- 320.** The first approach involves asking a direct question about the type of employment contract or arrangement that the worker has. This may be suitable in situations where there is a clearly defined and well understood type of employment contract for agency workers.
- 321.** The second approach involves asking a question on whether the worker is paid directly by the economic unit for which the work is performed, or by another agency. This may need to be used in conjunction with a question on place of work, in order to exclude those workers who work directly for an employment agency, for example, as administrative staff. The distinction between agency work and employees providing outsourced services could be made either by providing a separate response category as part of the “who pays” question (for example, temporary employment agency, labour broker) or based on the industry of the employer. For example, if the industry of the employer is classified in ISIC Rev 4, Group 782 Temporary employment agency activities, it would be appropriate to classify the work as an agency worker. If, on the other hand the industry of the employer is ISIC Rev 4 Group 812 Cleaning activities, it would be reasonable to assume that the worker is an employee providing outsourced services.
- 322.** Several potential problems need to be addressed at the national level, however, if this second approach is to be used effectively. Firstly, experience has shown that survey respondents may have difficulty in accurately responding to questions on who pays for the work performed. Secondly, correct reporting and coding of the industry of the employer may also be a problem when there are multi-party employment arrangements. In Labour Force Surveys in several countries, the industry of the economic unit for which

the work is performed is recorded for agency workers, rather than the industry of the employer.²³

Dependent contractors with multi-party work arrangements

323. In the case of dependent contractors, multi-party work arrangements exist when an intermediary supplies raw materials and receives the goods produced by the dependent contractors, or else access to clients or work is controlled by an intermediary, typically using the Internet. The contractor may be paid directly by the client, or payment may be received only through the intermediary that benefits from the work performed.

6.12 Variables related to the measurement of social protection and informal employment

324. Three variables related to the measurement of informal employment are required to understand the degree of social protection available to workers and the extent of economic risk to which they are exposed in the event of absence from work:

- (a) job-dependent social protection;
- (b) access to paid annual leave;
- (c) access to paid sick leave.

325. These variables are useful to assess the impact of non-standard forms of employment and new and emerging forms of work on access to leave and social protection. They are relevant for the identification of informal employment among employees but are not sufficient for the comprehensive measurement of informal employment.²⁴

Job-dependent social protection

326. Job-dependent social protection provides information on whether the person is entitled and in practice has social protection as the result of employment in a particular job. It therefore excludes “universal” protection schemes that are not dependent on holding a job.
327. When measuring job-dependent social protection, the national context and labour laws should be taken into account. Measurement may be based on one or more specific forms

²³ More detailed information on these measurement issues can be found in Barnat, and Hunter, 2018, *Multi-party work relationships: Concepts, definitions and statistics*, available during the 20th ICLS as Room Document 9

²⁴ For the definition of informal employment see [17th ICLS guidelines concerning a statistical definition of informal employment](#)

of social protection (e.g., occupational injury insurance, old-age benefits, health insurance or unemployment insurance) depending on the national context.

Access to paid annual leave

- 328.** Access to paid annual leave refers to the worker's entitlement and ability to take paid time off granted by the employer or to be compensated for unused annual leave. The number of days granted by the employer may vary between countries but also within the same country (e.g. between different industries and occupations) depending on national labour laws and regulations. It is not sufficient to have a legal right to paid annual leave if the worker does not have access to it in practice.

Access to paid sick leave

- 329.** *Access to paid sick leave* refers to the worker's entitlement and ability to take paid leave from employment due to personal sickness or injury. The paid sick leave should be dependent on the worker's job and therefore excludes schemes that are not related to having a particular job. The number of days for which the worker can receive payment during sickness or injury may vary between countries but also within the same country depending on national labour laws and regulations. It is not sufficient to have a legal right to paid sick leave if the worker does not have access to it in practice.

6.13 Number of employees in the enterprise in which the worker is employed

- 330.** Number of employees in the enterprise in which the worker is employed refers to the number of employees employed on a regular basis in the enterprise for which the person works in a particular job or work activity. When enterprises have more than one establishment all employees in all of its establishments within the country should be included.
- 331.** This variable complements the distinction between independent workers without employees and employers by providing information about the size of the enterprise. It is particularly relevant for the compilation of statistics on entrepreneurship.
- 332.** The information should be collected for all employers or for all independent workers. It may also be relevant for contributing family workers. If there is a desire to collect information about the size of the enterprise for employees, information about the number of employees in the enterprise may also be collected but might be subject to significant respondent error, as many employees may not know the precise number of employees in the enterprise.
- 333.** Owner-operators of enterprises, including business partners and owner-operators of corporations, should be excluded from the number of employees in the enterprise, even if they are registered as employees of the enterprise they own and operate. Contributing family workers and dependent contractors should also be excluded.
- 334.** The following size classes are recommended and are consistent with those commonly used in business demography statistics (UN 2018):

- 0 employees;
- 1 to 4 employees;
- 5 to 9 employees;
- 10 employees or more

335. If there is a need to differentiate small enterprises, medium-sized enterprises and large enterprises, the last of these categories could be further disaggregated as follows:

- Small enterprises (10 to 49 employees);
- Medium-sized enterprises (50 to 249 employees);
- Large enterprises employ (250 or more employees).

Enterprises with fewer than 10 employees may be termed micro enterprises (OECD 2018).

6.14 Institutional sector

336. The SNA 2008 groups together institutional units that are resident in the economy into five mutually exclusive sectors composed of the following types of units:

- (a) Non-financial corporations;
- (b) Financial corporations;
- (c) Government units, including social security funds;
- (d) NPIs serving households (NPISHs);
- (e) Households.

337. In statistics on work relationships institutional sector refers to the sector (as defined by SNA 2008) in which the economic unit for which the work is carried out belongs.

338. The distinction between non-financial and financial corporations can be made depending on the objective of the measurement but for the purpose of labour market statistics the two sectors are aggregated into one single category of corporations. The different institutional sectors that are relevant for statistics on work relationships are thereby, *corporations* (including quasi-corporations) *general government*, *households* and *non-profit organisations serving households* as defined by SNA 2008. Countries can add additional categories depending on national need and context.

339. SNA 2008 notes that households are unlike corporations in that they undertake final consumption, but that they may also engage in production through household unincorporated market enterprises, including unincorporated partnerships, that are

created for the purpose of producing goods or services for sale or barter on the market.²⁵ The household sector thus includes households engaged solely in the production of goods and services for own consumption, and households that also own and operate unincorporated market enterprises. However, the SNA treats an unincorporated enterprise as a (quasi-) corporation if it is possible to separate all assets into those that belong to the household as a consumer from those belonging to the household in its capacity as a producer.²⁶

- 340.** For the purposes of statistics on work relationships it is important to distinguish, on the one hand, between households as producers of goods and services for own consumption, and on the other hand, households as producers of goods and services for the market through unincorporated market enterprises. This distinction is of particular relevance for the classifications of status in employment and status at work and for the identification of domestic workers. Employees of institutional units in the household sector should only be classified as domestic employees if they are employed to provide services mainly for consumption by the household. The standards for statistics on work relationships classify workers who operate an unincorporated market enterprise owned by their household as owner-operators of household market enterprises, even if the enterprise would be treated by SNA 2008 as a quasi-corporation²⁷. Information on institutional sector is not therefore sufficient for the identification of domestic employees or of owner-operators of household market enterprises.
- 341.** The identification of institutional sector is also useful as part of the identification of the informal sector. Government units, Non-profit organisations and Corporations are per definition economic units in the formal sector. Households as producers of goods and services for own consumption are per-definition outside both the formal sector and the informal sector. Household market enterprises may be included either in the formal sector or the informal sector.

6.15 Ownership of machinery, vehicles, premises

- 342.** This cross-cutting variable provides information on whether machinery, vehicles or premises used in the production of the goods and/or provision of services are owned/rented by the worker or by another economic unit. It is relevant for independent workers and dependent contractors and may contribute to the identification of dependent contractors and to the further contextualization economic dependency.
- 343.** They variable may be compiled when relevant for national purposes with the following main categories:

Machinery, vehicles, premises are owned/rented by:

²⁵ SNA 2008 §4.155

²⁶ SNA 2008 §4.157

²⁷ See Section 2.5 above

- The worker
- A client or intermediary that directly benefits from the production
- Another corporation (non-client)
- Not relevant

Chapter 7 Notes on the treatment of specific groups of workers and types of work

- 344.** This Chapter provides advice on the statistical treatment of selected specific groups of workers that are not separately identified in the proposed standards for statistics on work relationships. These groups were described in the 15th ICLS resolution concerning the International Classification of Status in Employment (ICSE) or are of current policy interest.

7.1 Work gang (crew) members

- 345.** Work gang (crew) members are defined in ICSE-93 as workers who are members of a group of workers who have been engaged as a group on terms corresponding to those of 'paid employment' and where the employing organization has entered into a contract only with the crew leader or with an organizing agent for the crew, and not with the individual worker.
- 346.** In ICSE-18 these workers are classified as employees. An inclusion statement (paragraph 43 (a) of the resolution) in the ICSE-18 definition of employees makes this clear. In many instances, they would be included among workers with multi-party employment arrangements.
- 347.** Members of work gangs without a formal, informal or implicit contract of employment should nevertheless be classified as dependent contractors if they are paid only by the piece or commission. For example, agricultural workers (such as those in coffee harvesting) who work as whole families and are paid by the piece to the head of the family should be treated as dependent contractors, or as contributing family workers if they do not receive payments for the work performed.

7.2 Franchisees

- 348.** In ICSE-93, franchisees are described as workers who have explicit or implicit contracts with the owners of certain means of production (land, buildings, machinery, trademarks, etc.), holders of operational licences or suppliers of credit, which to a significant extent determine how the business is operated and require the payment of a specific part of total sales. The description notes that "Franchisees" who engage "employees" on a continuous basis should be classified as "employers".
- 349.** In ICSE-18, franchisees who engage employees on a regular basis or who operate incorporated enterprises, will be classified as independent workers. If they have no employees however, and their business is not incorporated, they may fulfil the criteria to be classified as dependent contractors.

7.3 Sharecroppers

- 350.** Sharecroppers are defined in ICSE-93 as workers who hold a 'self-employment' job and in this capacity have explicit or implicit contracts with the owners of certain

means of production (land, buildings, machinery, etc.) or suppliers of credit or raw materials, which to a significant extent determine how the business is operated and require the payment of a part of total production. These workers would generally be classified in ICSE-18 as dependent contractors if they do not have employees on a regular basis.

7.4 Communal resource exploiters

- 351.** Communal resource exploiters are described in ICSE-93 as workers who hold a "self-employment" job and in this capacity use a natural resource to which there are no individual property rights, but for which their community or the State may have certain management responsibilities.
- 352.** Communal resource exploiters who are included in employment according to the 19th ICLS Resolution 1, could be included in any of the subcategories of Independent workers in ICSE-18 as they may or may not have employees on a regular basis and may or may not have incorporated their enterprise. The existence of community or State responsibilities for the management of natural resources would not generally imply a significant level of dependence. Those who exploit natural resources for own final use would be classified as workers in own-use production.

7.5 Workers in cooperatives

- 353.** ICSE-93 defines the category *Members of producers' cooperatives* as:

workers who hold a "self-employment" job (cf. paragraph 7) in a cooperative producing goods and services, in which each member takes part on an equal footing with other members in determining the organization of production, sales and/or other work of the establishment, the investments and the distribution of the proceeds of the establishment amongst their members.

- 354.** The 15th ICLS resolution concerning ICSE also notes that 'employees' (cf. paragraph 8 of producers' cooperatives are not to be classified to this group.
- 355.** This ICSE-93 category is not used by most countries and is not identified as a separate category in the 20th ICLS standards for statistics on work relationships. The number of persons employed in this category is very small in almost all countries. This gives a misleading impression of the impact of cooperatives on employment, however, as employment in other types of cooperatives and of persons who are not members of the cooperative is not covered. In addition, since members of producer cooperatives are generally enterprises, rather than persons, the workers who own and operate these enterprises may frequently be classified in ICSE-93 as own-account workers or employers in their own enterprises, rather than as workers in the cooperative.

- 356.** The Guidelines concerning statistics of cooperatives endorsed at the 20th ICLS²⁸ distinguish four main types of cooperatives based on the main interest of the members of cooperatives:
- i. Producer cooperatives;
 - ii. Worker cooperatives;
 - iii. Consumer/user cooperatives;
 - iv. Multi-stakeholder cooperatives.
- 357.** All of these types of cooperatives may provide employment of various types as well as other forms of work for both members and non-members. Three types of member are distinguished:
- i. Producer-members
 - ii. Consumer-members
 - iii. Worker-members
- 358.** Producer-members are the owner-operators of enterprises that are members of producer cooperatives and should in general be classified as independent workers in ICSE-18. They could in some circumstances be classified as dependent workers if their business depends significantly or entirely on the cooperative in terms of access to markets, organization or pricing of work (i.e., the cooperative implicitly or explicitly controls the activities of the members) and satisfy the criteria to be classified as dependent contractors.
- 359.** Consumer members may work for pay in their own cooperatives as employees, or perform work without pay as organization-based volunteers.
- 360.** Worker-members of cooperatives are individuals who work in a cooperative which they jointly own. Like employee shareholders in other types of corporation, they have a vote on key decisions and on election of the board. Voting is based on membership (one member one vote) rather than on the share of capital, however. Since they do not have the same degree of control over the business as a majority shareholder, they are classified in ICSE-18 as dependent workers. In addition, if worker-members of cooperatives were classified as independent workers, many of them might be classified as employers, since some worker cooperatives have employees who are not members. This could potentially result in misleading statistics on the number of employers.
- 361.** If worker-members of cooperatives are paid for time worked or for each task or piece of work done in the cooperative, they should be classified as employees of their own cooperative; if they are paid only in profit or surplus, or paid a fee per service, they should be classified as dependent contractors.

²⁸ ILO 2018 available at: <https://ilostat ilo.org/resources/methods/icls/icls-documents/>

7.6 Outworkers

362. According to ICSE-93, outworkers are workers who:

- (a) hold explicit or implicit contracts of employment under which they agree to work for a particular enterprise, or to supply a certain quantity of goods or services to a particular enterprise, by prior arrangement or contract with that enterprise; but
- (b) whose place of work is not within any of the establishments which make up that enterprise.

363. The ICSE-93 resolution goes on to state that these workers may be classified as being in paid employment or in "self-employment" according to the specific terms of their contract. It adds that they may be classified as "employers" if they engage other workers on terms as described in the relevant paragraph.

364. SNA 2008 also discusses outworkers and provides a definition as follows²⁹:

“An outworker is a person who agrees to work for a particular enterprise or to supply a certain quantity of goods or services to a particular enterprise, by prior arrangement or contract with that enterprise, but whose place of work is not within any of the establishments that make up that enterprise. The enterprise does not control the time spent at work by an outworker and does not assume responsibility for the conditions in which that work is carried out, although it may carry out checks on the quality of work.”

365. SNA 2008 also notes that most outworkers work at home but may use other premises of their own choice and that have some of the characteristics of employees and some of the characteristics of self-employed workers.

366. An outworker is considered an employee, according to SNA 2008 when an employment relationship exists between the enterprise and the outworker. This implies the existence of an implicit or explicit employment contract or agreement whereby it is agreed that the outworker is remunerated on the basis of the work done that is, by the amount of labour that is contributed as an input into some process of production, irrespective of the value of the output produced or the profitability of the production process.

367. The SNA considers an outworker to be an own-account worker when there is no such implicit or explicit employment contract or agreement and the income earned by the outworker depends on the value of the goods or services supplied to the enterprise. The income received by the person is a function of the value of the outputs from some process of production for which that person is responsible, however much or little work was put in. The SNA notes that this suggests that decisions on markets, scale of operations and finance are likely to be in the hands of self-employed outworkers who are also likely to own, or rent, the machinery or equipment on which they work

368. According to ICSE-18, if outworkers are paid for time worked or there is clear evidence of the existence of an employment relationship they should be classified as employees.

²⁹ See SNA 2008 §§ 7.34 – 7.38

Some outworkers who are not classified as employees may engage employees on a regular basis and be classified as employers. Other may have sufficient control over their activities to be classified as independent workers. Many outworkers, however, do not have an employment relationship, are not remunerated for time worked and do not have control over organization of the work, access to the market, pricing of their goods or services or access to raw materials. These outworkers will be classified as dependent contractors.

7.7 Internet mediated platform work

- 369.** Internet mediated work, or ‘platform work’ refers to employment that is organized or mediated through an internet platform when the worker is not an employee of the enterprise that operates the platform. The term ‘gig-economy’ is frequently used to refer to less structured work arrangements mediated through an internet platform. This term can also apply to a broader group of workers who may be engaged on a daily or single short task basis, including day labourers who obtain work by waiting at a particular place where employers pick up people to help with short-term tasks,³⁰ and freelance workers in entertainment who may be engaged for a single performance or ‘gig’. Internet mediated platform work uses modern technology to speed up the process of matching short-term tasks with workers who are seeking short-term work, and also extends it to cover a wide range types of work, including taxi and delivery services, clerical work, domestic cleaning services and many more.
- 370.** Eurofound has defined platform work as ‘an employment form that uses a platform to enable organisations or individuals to access other organisations or individually to solve specific problems or to provide specific services in exchange for payment’³¹. In their literature review of platform work, Rebecca Florisson and Irene Mandl identified the following main features of platform work as:
- Paid work organized through platforms
 - Three parties involved: platform, client, worker
 - Aim is to conduct specific tasks or solve specific problems
 - Form of outsourcing/contracting out
 - Break-down of ‘jobs’ into ‘tasks’
 - On-demand services
- 371.** They noted that, ‘since the main traded good is labour, not the material or capital good itself, sales platforms (like E-bay) or platforms on which access to accommodation is provided (like Airbnb)’ fell beyond the scope of this understanding of platform work. However, in such cases the activity does involve work on the part of the service provider

³⁰ Abraham et al, 2017

³¹ Florisson and Mandl, 2018

that results in payment. It therefore constitutes employment. Platform work such as the provision of ride services (like Uber) also involve the commitment of a significant material resource (a vehicle) as well as the labour of the driver. In both cases, payment is facilitated and controlled by the platform. Key differences, however, are that with sales platforms and platforms providing access to accommodation it is usually the case that:

- (a) the price of the good or service provided is not controlled by the platform;
- (b) the work is not directly organized or controlled by the platform;
- (c) while access to clients is facilitated through the platform, the workers also have other ways of advertising their goods or services and of finding clients.

372. In the standards for statistics on work relationships, internet mediated platform workers employed for profit should be classified as dependent contractors if the price of the good or service provided, organization of the work, or access to tasks or clients is controlled by the platform. Other workers such as those who advertise their products and/or have payments facilitated through internet platforms would be classified as independent workers.

373. The ILO intends to undertake further conceptual and methodological development work on the statistical measurement of internet mediated platform work. This was recommended in the section on Future work of the 20th ICLS Resolution concerning statistics on work relationships.

7.8 Crowdwork

374. Crowdwork may be considered as a specific type of internet-mediated platform work in which specific tasks are outsourced from a business or institution to an undefined mass of people through an internet application.³² This process is referred to as ‘crowdsourcing’.

375. Crowdwork platforms such as Amazon Mechanical Turk and Crowdfunder allow businesses to post small tasks that can be completed by workers remotely. The crowdworkers who perform these tasks may work from anywhere in the world, depending on the decisions of the platform and as long as they have a reliable internet connection.³³

376. Crowdwork platforms can be ‘internal’, meaning they are used for a company’s in-house operations, or they can be ‘external’, whereby the work is posted for workers across the globe to complete. When crowdwork platforms are used for a company’s in-house

³² Leimeister, Zogai and Durward, 2015

³³ Berg, 2016

operations and the tasks are completed by the staff of the company, these workers would generally be classified as employees.

- 377.** In ‘external’ crowdwork, there are typically three parties: the crowdsourcer (known as the requester or client), the intermediary (the platform) and the workers.³⁴ However, there can also be a direct relationship between the crowdsourcer and the crowdworker.³⁵ Workers who are neither employees of the requester, nor of the company operating the platform, perform the tasks as ‘independent contractors’ and are paid for each task that they complete, so long as their work is accepted by the requester. In the proposed standards for statistics on work relationships these workers are included among dependent contractors.

³⁴ Berg, 2016

³⁵ Durward, Blohm and Leimester, 2016

Chapter 8 Indicators

378. A set of indicators that serves the principal objectives of the statistics should be selected by countries as relevant for national priorities for dissemination according to relevant reporting periodicities. Indicators should be computed for the target group as a whole and disaggregated by sex, specified age groups (including separate categories for youth), level of educational attainment, geographic region, urban and rural areas, and other relevant characteristics taking account of the statistical precision of the estimates. Where relevant for national circumstances, in addition to compiling statistics concerning work relationships for the working age population, countries may wish to separately produce statistics that target children and develop indicators for working children in accordance with the latest standards on child labour.

379. To reflect national circumstances, the set should comprise selected indicators from among those identified below to monitor labour market performance, the stability of employment relationships, exposure of the employed population to economic risk, and participation in non-standard forms of employment and new and emerging forms of work. The selected set could be complemented with additional indicators to meet national needs.

(a) Headcounts, average number of hours usually worked per week, and rates calculated in relation to total employment of persons employed in the main job in the following groups:

- i. independent workers;
- ii. dependent workers;
- iii. workers in employment for profit;
- iv. workers in employment for pay;
- v. each of the aggregate categories (A to G) defined in ICSE-18-A and in ICSE-18-R;
- vi. the ten detailed categories specified in ICSE-18;

(b) for persons with more than one job, headcounts and rates for the following groups:

- i. all persons with more than one job with the rate calculated as follows:

$$\frac{\text{All persons with more than one job}}{\text{Total number of persons in employment}} \times 100$$

and based on their status in employment in their second job as a share of all persons with more than one job:

- ii. dependent contractors;
- iii. own-account workers in household market enterprises without employees;
- iv. fixed-term employees;
- v. short-term and casual employees;

- (c) the ratios of dependent contractors in the main job to employees and to independent workers without employees;
- (d) sub-categories of employees as a share of all employees;
- (e) the ratio of employees with non-permanent main job to total employees in main job;
- (f) duration of work agreement for:
 - i. fixed-term employees;
 - ii. short-term and casual employees;
- (g) the duration of employment in the current economic unit for all statuses in employment.
- (h) employees with job-dependent social protection as a share of all employees.

380. To provide information about the authority and levels of participation of men, women and young people in own-use production work the following indicators may be used:

- (a) headcounts, average number of hours usually worked per week, and rates calculated in relation to the working age population and to all workers in own-use production of goods for the following categories in ICSaW-18:
 - i. Employers in own-use production of goods.
 - ii. Independent workers in own-use production of goods without employees.
 - iii. Family helpers in own-use production of goods.
- (b) headcounts, average number of hours usually worked per week, and rates calculated in relation to the working age population for the following categories in ICSaW-18:
 - i. Employers in own-use provision of services.
 - ii. Independent workers in own-use provision of services without employees.
 - iii. Family helpers in own-use provision of services.

381. To provide information about the levels of participation of youth and adult men and women in paid and unpaid trainee work the following indicators may be used:

- (a) Headcounts and average number of hours usually worked per week for the following categories in ICSaW-18:
 - i. Paid apprentices, trainees and interns.
 - ii. Unpaid trainee workers.
- (b) Ratios calculated for each of the above groups in relation to total employment and to all persons in paid and unpaid trainee work.

- (c) For countries interested in analysing trainee workers overall, a combined indicator could be calculated as follows:

$$\frac{(\text{Paid apprentices, trainees and interns}) + (\text{Unpaid trainee workers})}{\text{Total number of persons in employment} + \text{unpaid trainee workers}} \times 100$$

382. To provide information about the levels of participation of youth and adult men and women in volunteer work, headcounts, average number of hours actually worked per week, and rates calculated in relation to the working age population and to all persons in volunteer work for the following categories in ICSaW-18 may provide useful indicators:

- (a) Direct volunteers.
- (b) Organization-based volunteers.

383. To support analysis about multi-party employment arrangements, countries may find it useful to develop indicators on the levels of participation in multi-party employment arrangements including headcounts, average number of hours usually worked per week, and rates calculated in relation to total employment (or total employees) for the following groups:

- (a) Agency workers.
- (b) Employees providing outsourced services.
- (c) Workers in employment promotion schemes.

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