



FAQS

WORKERS' MOBILITY IN TAX SOURCES

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What is it?

'**Workers Mobility in Tax Sources**' is a quasi-census statistical approach to Labour Market from the angle of mobility. The stat allows to study the registrations, de-registrations and job tenures of salaried labour force, from the viewpoint of geographical mobility as much as from a sectoral mobility prospect.

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What is **new** in this release?

The approach in previous stats released by the Spanish Tax Agency was static. The most tax-based complete static information about Labour Market can be found in '**Labour Market and Pensions in Tax Sources**', which is yearly published. The main contribution of this new release is a supplementary dynamic overview on Labour Market, useful to achieve an accurate lengthwise analysis. Precisely, it provides a wide information about registrations, de-registrations and job tenures in the Labour Market, as well as cross-sector, cross-Community and cross-Province movements. From the biennium 2013-2014, geographical classification details were increased and provinces data began to be provided. Besides, the growing demand of information on salaries has brought about the inclusion in the stat of a new labour mobility classifying variable: the salary bands, available from the two-year period 2014-2015.

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How it **contributes** to the study of Labour Market?

Amid several features that researchers are pointing out as malfunctions in the Spanish Labour Market, the high rotation in job posts, the low number of cross-sector movements and, mainly, the low cross-geographic mobility of workers stand out. The research on these features has been made nearly always with the support of micro-data samples. Using aggregate figures, mobility is often considered, in the absence of a better approach, through the comparison of



figures reflecting the specific situation in two particular moments in time. This is to say that movements are changes between two still pictures from reality. This approach is obviously no perfect at all, because it ignores every intermediate movement that is taking place to generate the final photograph. The present release provides information about entry and exit movements in Labour Market and adds a very wide information about sectoral and geographical mobility of salaried labour force. It makes this stat a powerful tool in order to measure key features in the market and, most importantly, to follow their changes along the time.

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[Where the data are taken from?](#)

They are taken from the logs of salaried persons data contained in Annual Summary of Withholdings and Payments on Account on Earned Income (Form 190), which is, at the same time, the main source of the release '**Labour Market and Pensions in Tax Sources**'.

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[Who are the subjects studied in this statistic?](#)

They are the salaried persons hiring their services within the so-called Common Tax System Territory (persons working in Basque Country and Navarre are excluded) and for 15 days minimum in the year, in official minimum wage terms. This last restriction makes a difference between this new release and '**Labour Market and Pensions in Tax Sources**', statistic that includes the whole group of salaried people independently of their worked time.

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[What can be known about these workers?](#)

Besides the salaried people distribution by age, gender and nationality, the salaried population with job tenure and the people who acquires or leave such condition in two-year periods can be found out. The stat allows knowing the salaried people mobility among Communities, Provinces (from the biennium 2013-2014, geographical classification details were increased and provinces data began to be provided) and Economic Sectors. In short, it allows knowing the Labour Market dynamics from a geographical/sectoral point of view.

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[What classification per age bands is used in this release?](#)

Salaried people is classified per age bands, taking into account the age turned in year t , except when information on de-registrations is displayed, case in which the age turned in the year $t-1$ is considered. Age Bands used in this stat are as follows:

- Under 18 years old
- From 18 to 25 years old
- From 26 to 35 years old
- From 36 to 45 years old
- From 46 to 55 years old
- From 56 to 65 years old
- Above 65 years old



For reasons linked to the statistical secrecy, mobility among Communities and economic sectors are shown with the following age clustering bands:

- Under 26 years old
- From 26 to 35
- From 36 to 55
- Over 55 years old

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[What does this source provide about salaries?](#)

This release contains additional information to that well-known through the stat '**Labour Market and Pensions in Tax Sources**': salaries of the persons who enters, leaves or stay in the market. These data are enriched by the activity prospect, address, gender, age or nationality. Furthermore, from 2014-2015 biennium, labour mobility is classified per salary bands in which the workers are included depending on their earned income level.

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[Regarding this stat, which is the concept of salary compensation?](#)

It is the sum of all the amounts included by payers in key A of Form 190 as compensations, be them in cash or in kind. It is the worker compensation annual gross figure, which is the base to work out fiscal withholdings in accordance with article 83.2 of Personal Income Tax regulations RD 439/2007.

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[Are data about salaried people comparable to those published in other sources?](#)

The number of salaried persons in Spanish Tax Agency statistics differs from the one that can be found in other sources as the Labour Force Survey, Social Security affiliation records or the National Accounts. Leaving apart definitions and scopes, the reason for this difference lies on the fact that populations in the stats based on tax sources are enumerations of individuals who have gone through certain situations, but never an annual average, which is the method used in other Labour Market stats. In other words, a person who has been working along one month in the year sums 1 in the tax sources stats, while he/she would sum 1/12 in the annual data considered by those other Labour Market stats.

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[In addition, are comparable salaries data?](#)

There also differences here, due to similar causes. Average salary in tax sources refers to a limited geographical scope and it is measured as the reported earned income divided by the number of salaried persons. Earned income approach to wage bill has also slight conceptual differences with respect to the wage bill worked out following other statistical sources. But, mainly, as mentioned before, salaried persons are here considered without taking into account the time along which they were part of the Labour Market. In this way, there is here a downward bias for average salary, compared to other stats in which the denominator is the annual average of salaried persons.