STIVEN CATALYST

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MANAGEMENT REVIEW

Management without theatre.



KPIS

OVERTIME: THE NUMBER THAT BORROWS FROM TOMORROW

Three kinds of overtime and why only two lengthen the year, how much is worked in Germany, who works it unpaid, what long days and weeks do to safety, and a weekly overtime card.

17.8 h

of unpaid overtime per employee in Germany in 2025, more than the 13.1 hours that were paid.

IAB, 2026

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NO. 102 · KPIS

In this issue

When someone is off sick or the volume rises, the quickest answer is to ask the team to stay longer. It works this week. If it becomes the plan, the hours are borrowed from the people's rest, from next month and from the safety margin. This issue treats overtime as a number to be read, not only paid.

The IAB counts paid and unpaid overtime, which lengthen working time, and hours banked on time accounts, which only move it. Paid overtime per employee fell from 46.3 hours in 1991 to 13.1 in 2025; unpaid, at 17.8, has been higher every year since 2002. Managers work the most unpaid hours. A meta-analysis links days over 12 hours with more safety incidents, but found little for overtime as such. A weekly card closes the issue.

Stiven Janaqi EDITOR · STIVEN CATALYST

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HOW TO READ THIS ISSUE

Figure
Every figure has its source and year at the foot of its page.

Our reading
Where the editor interprets rather than the research, it says so.

Practice
The steps and the card are proposals to try, not research results.

COVER STORY

Three kinds of overtime

The IAB's working-time accounts, which feed Germany's national accounts, separate overtime by what happens to it afterwards. Two kinds really lengthen the year. The third only moves hours from one week to another, through a time account.

01

Paid

Compensated in money, sometimes with a premium. Lengthens working time.

02

Unpaid

Neither money nor time off later. Lengthens working time.

03

Banked

Taken back as time off later. Moves hours, does not add them.

In the IAB's analysis of the household panel for 2012, banked hours came to 4.3 a month per employee, about as many as paid and unpaid together (4.4). The IAB sees the long fall of paid overtime mainly in the spread of such accounts.

OUR READING

Payroll shows only the first kind. The second is invisible there, and the third is a debt the site owes its people.

Sources: Institut für Arbeitsmarkt- und Berufsforschung (IAB), Forschungsbereich Prognosen und gesamtwirtschaftliche Analysen, 2026; Enzo Weber, Susanne Wanger, Roland Weigand & Ines Zapf, IAB, 2014

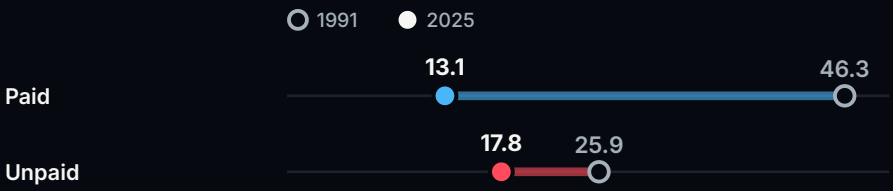
IAB, FAQ on the working-time accounts (2026), and Weber, Wanger, Weigand and Zapf (IAB, 2014), Socio-Economic Panel 2012, hours per employee and month. The IAB calls the first two definitive, the third transitory overtime.

THE NUMBERS

Overtime in Germany, 1991 and 2025

The IAB spreads the overtime worked over all 42.2 million employees, part-timers and those who never stay late included. In 2025 that made 13.1 paid and 17.8 unpaid hours each: about 553 million paid and 753 million unpaid hours in the year.

OVERTIME HOURS PER EMPLOYEE AND YEAR, GERMANY (IAB, 2026)



2.4%
of all hours employees worked in 2025 were paid or unpaid overtime

−1.4 h
change in time-account balances per employee in 2025: more taken off than banked

OUR READING

An average spread over everyone hides the shape. On a real site a few people carry most of the hours.

Source: Institut für Arbeitsmarkt- und Berufsforschung (IAB), Forschungsbereich Prognosen und gesamtwirtschaftliche Analysen, 2026

IAB, Arbeitszeitrechnung, time series as of August 2026, annual figures; mainly from household surveys, modelled, revised each summer. Unpaid hours peaked at 35.1 in 2007. The 2.4% is the editors' sum: 1,306 million of 53,624 million hours.

THE MODEL

Who works which overtime

Paid overtime belongs to the shop floor, unpaid overtime to the office and the manager's desk. The higher the position, the more of the extra hours go unpaid.

OVERTIME HOURS PER EMPLOYEE AND MONTH BY POSITION, GERMANY, 2012 (IAB, 2014)



The same holds for very long weeks. In 2025, 7.1% of full-time workers usually worked 49 hours or more, Destatis reports; in leadership positions nearly a quarter, against 6.1% of the others.

OUR READING

A manager's own unpaid evening is a signal the team reads. It tells them what a normal week looks like here.

Sources: Enzo Weber, Susanne Wanger, Roland Weigand & Ines Zapf, IAB, 2014; Statistisches Bundesamt (Destatis), nach der Arbeitskräfteerhebung, 2026

IAB (2014), table 2: Socio-Economic Panel 2012, averages over all employees in each group, part-timers included; four of fourteen groups shown. Destatis (2026): labour force survey, self-reported usual hours, full-time only.

WHAT THE RESEARCH SAYS

When the long day costs

Dagfinn Matre and colleagues at Norway's National Institute of Occupational Health screened 10,072 studies and kept 22 on long hours and accidents, near misses and injuries. They based their conclusions on the studies with a moderate risk of bias and rated the certainty of each result.

RELATIVE RISK OF A SAFETY INCIDENT, STUDIES WITH MODERATE RISK OF BIAS (2021)



Only the 12-hour day was clearly significant; the 55-hour week was significant in all studies but not in the moderate set. Overtime as such rested on one such study with a poor definition, and the review could not confirm a rise after the eighth or ninth hour.

OUR READING

“Overtime” is too loose a word for risk. What matters is how long the day and the week become, and for whom.

Source: Dagfinn Matre, Marit Skogstad, Tom Sterud, Karl-Christian Nordby, Stein Knardahl, Jan Olav Christensen & Jenny-Anne S. Lie, Scandinavian Journal of Work, Environment & Health 47(6), 2021

Matre et al. (2021), random-effects meta-analysis; certainty low for all contrasts. 1.0 means no difference; days against ≤8 h, weeks against 35–40 h. 15 of the 22 studies included night work; the studies of errors, by nurses and interns, had a high risk of bias. Night shifts are in No. 45, hours awake in No. 89.

HOW IT IS MEASURED

Count the hours, not only the pay

German law sets the frame: eight hours a working day, up to ten if eight is the average over six months or 24 weeks, and eleven hours' rest. The employer must record the time worked beyond eight hours and keep it for two years.

01	**Paid hours**	from payroll, per person, not only the team total
02	**Unpaid hours**	clock-out against the end of the shift; the work done after logging off
03	**Account balance**	hours banked and not yet taken back, and since when
04	**Long days and short rests**	days over ten hours; fewer than eleven hours between two shifts
05	**Very long weeks**	weeks of 55 hours or more, the threshold WHO and ILO use

WHO and ILO estimate that 488 million people, 8.9% of the world's population, worked 55 hours a week or more in 2016, and attribute 745,194 deaths from heart disease and stroke to it. In Europe the share was 3.5%, the lowest of any region.

Sources: Bundesministerium der Justiz, gesetze-im-internet.de, 2024; Frank Pega, Bálint Náfrádi, Natalie C. Momen, Yuka Ujita, Kai N. Streicher, Annette M. Prüss-Üstün et al., Environment International 154, 2021

Arbeitszeitgesetz §§ 3, 5 and 16(2), as amended in 2024; exceptions by collective agreement are not shown. The rows are the editors' proposal. Pega et al. (2021): modelled estimates against 35–40 hours, evidence rated moderate, causation not certain.

TOOL OF THE ISSUE

The weekly overtime card

One card per team and week, filled in by the shift lead before the weekly review. It turns overtime from a cost line into a question: what gap did it cover, and when is it paid back? Shift Capacity shows the gap and the planned overtime before the week begins.

01 Team, week, planned hours from the plan, before the week

02 Overtime: paid, unpaid, banked three numbers, not one

03 Who carried it the three people with the most hours

04 Limits touched days over ten hours, rests under eleven, weeks of 55 or more

05 The gap it covered absence, volume above forecast, a vacancy, rework

06 Paid back by time off planned, or the fix to the plan, with a name

Sources: Institut für Arbeitsmarkt- und Berufsforschung (IAB), Forschungsbereich Prognosen und gesamtwirtschaftliche Analysen, 2026; Bundesministerium der Justiz, gesetze-im-internet.de, 2024; Dagfinn Matre, Marit Skogstad, Tom Sterud, Karl-Christian Nordby, Stein Knardahl, Jan Olav Christensen & Jenny-Anne S. Lie, Scandinavian Journal of Work, Environment & Health 47(6), 2021

The card is the editors' proposal, built on the IAB's three kinds, the limits of the Arbeitszeitgesetz and the thresholds in Matre et al. (2021) and Pega et al. (2021); it is not legal advice. The essay linked below gives the author's checks before a day when the plan is not enough.

More in the essay — High-volume days: the standard under pressure

Open the tool: Shift Capacity — stivencatalyst.com/tools/shift-capacity/

SOURCES AND METHOD

Every figure has a source.

The figures in this issue come from the sources below. The year shows how recent each one is.

IAB-Arbeitszeitrechnung: Durchschnittliche Arbeitszeit und ihre Komponenten in Deutschland (Zeitreihe ab 1991, Stand August 2026) und FAQ zur IAB-Arbeitszeitrechnung
Institut für Arbeitsmarkt- und Berufsforschung (IAB), Forschungsbereich Prognosen und gesamtwirtschaftliche Analysen, 2026
https://iab.de/daten/iab-arbeitszeitrechnung/

Verbreitung von Überstunden in Deutschland (Aktuelle Berichte 7/2014)
Enzo Weber, Susanne Wanger, Roland Weigand & Ines Zapf, IAB, 2014
https://doku.iab.de/aktuell/2014/aktueller_bericht_1407.pdf

Indikatoren zur Qualität der Arbeit: Überlange Arbeitszeiten
Statistisches Bundesamt (Destatis), nach der Arbeitskräfteerhebung, 2026
https://www.destatis.de/DE/Themen/Arbeit/Arbeitsmarkt/Indikatoren-Qualitaet-Arbeit/Dimension-3/ueberlange-arbeitszeiten.html

Safety incidents associated with extended working hours. A systematic review and meta-analysis
Dagfinn Matre, Marit Skogstad, Tom Sterud, Karl-Christian Nordby, Stein Knardahl, Jan Olav Christensen & Jenny-Anne S. Lie, Scandinavian Journal of Work, Environment & Health 47(6), 2021
https://doi.org/10.5271/sjweh.3958

Global, regional, and national burdens of ischemic heart disease and stroke attributable to exposure to long working hours for 194 countries, 2000–2016 (WHO/ILO Joint Estimates)
Frank Pega, Bálint Náfrádi, Natalie C. Momen, Yuka Ujita, Kai N. Streicher, Annette M. Prüss-Üstün et al., Environment International 154, 2021
https://doi.org/10.1016/j.envint.2021.106595

Arbeitszeitgesetz (ArbZG), § 3 Arbeitszeit der Arbeitnehmer, § 5 Ruhezeit und § 16 Aushang und Arbeitszeitnachweise, zuletzt geändert am 23. Oktober 2024
Bundesministerium der Justiz, gesetze-im-internet.de, 2024
https://www.gesetze-im-internet.de/arbzg/

EDITORIAL METHOD

Each figure was checked for its year, its publisher and what it measures, in the full text where it could be opened. A source read only in a summary, an abstract or excerpts is marked “via”. A figure not confirmed in what was read is marked so on its page, or left out. The editor's interpretation is marked “Our reading”.



MANAGEMENT REVIEW

Management without theatre.

Every issue, one management question, checked against the best research.

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Edited by Stiven Janaqi, who answers for it; “the editors” in this publication means him. Its texts, translations, layout and the checking of figures against their sources are done in working sessions with Claude, an AI model by Anthropic.
stivencatalyst.com/how-this-is-made.html