

# STATISTICAL RELEASE

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**Labour costs**

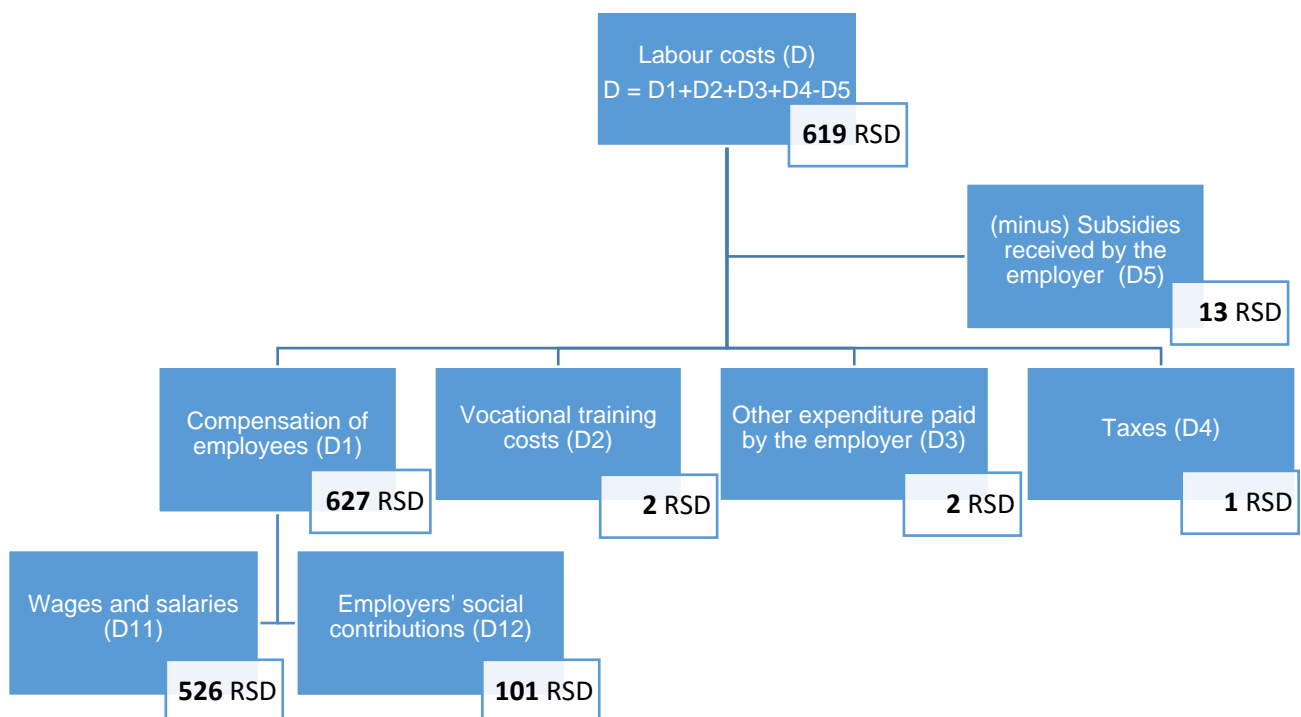
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## Labour Cost Survey, 2016

Labour Cost Survey provides data on the amount and structure of labour costs borne by employers for employing labour force. The obtained data provide an insight into the state and the structure of labour costs at domestic labour market, and enable their comparison with the international labour market.

Average labour costs (D), per hour actually worked, for 2016 amounted to 619 RSD, respectively 5.03 EUR<sup>1</sup>. The employers paid the largest amount for the compensation of employees (D1) – wages and social contributions, 627 RSD, while other labour costs such as vocational training costs (D2); other expenditure paid by the employer which imply costs regarding the employment of new workers and occupational safety costs (D3); other tax costs (D4), referring to penalty payment due to unemployment of legally prescribed number of persons with disabilities, on average, amounted to five RSD per hour actually worked.

**Chart 1.** Average labour costs, per hour actually worked, by the main components of labour costs, 2016 (RSD)



Labour costs comprise all costs for employees paid by the employer less any subsidies received.

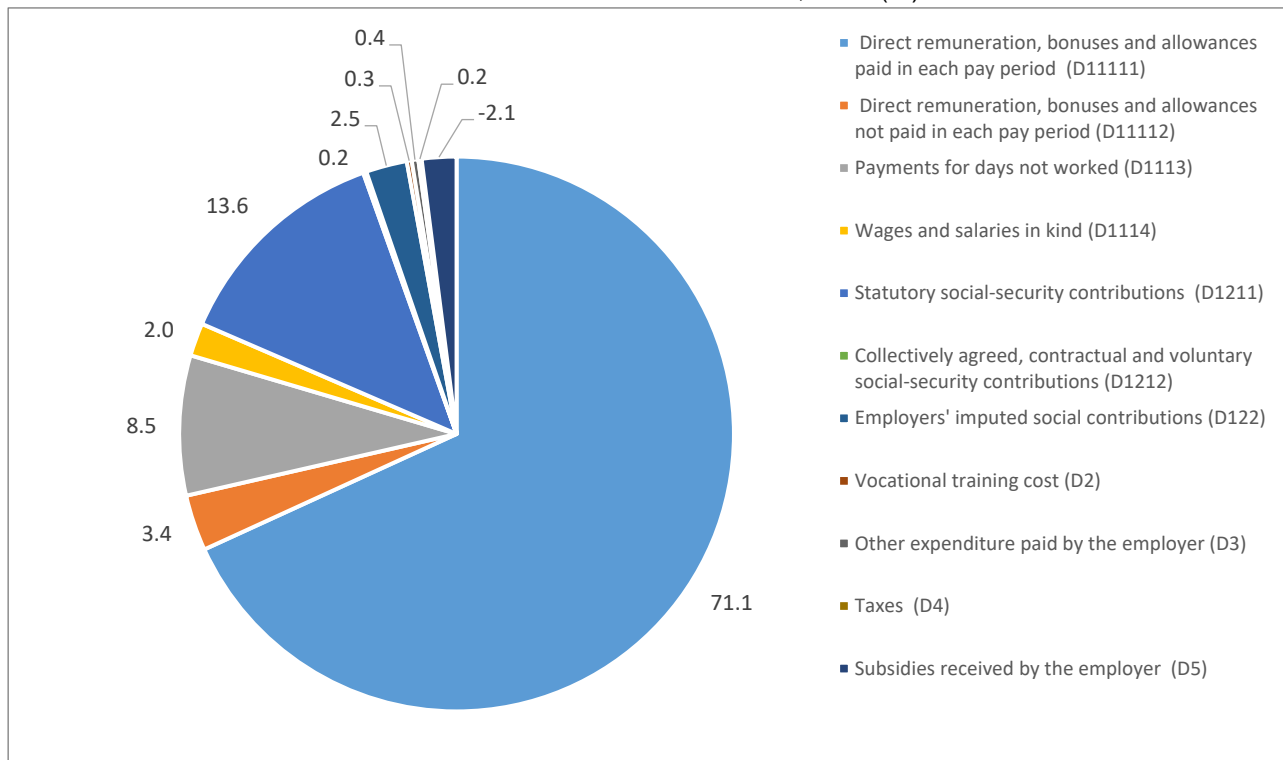
All components of labour costs, which have the earnings character, are shown in gross amount with accompanying taxes and contributions at the expense of an employee.

Therefore, in the structure of labour costs (D) the largest share is by direct remuneration to employees (allowances and bonuses with accompanying taxes and contributions at the expense of an employee) amounting to 71.1% (D11111), then followed by statutory social-security contributions at the expense of employer with a

<sup>1</sup> Average annual euro exchange rate is overtaken from the website of National Bank of Serbia.

share of 13.6% (D 1211), while payments for days not worked, i.e. days of holidays/vacation, days of official public holidays and similar are on third place based on the size and amount to 8.5% (D1113). These three components collectively make up 93.2% of labour costs. Based on this it can be concluded that the biggest share in the labour costs have so called basic – statutory employer costs based on manpower engagement. Collectively agreed, contractual and voluntary social-security contributions payable by the employer have the smallest share (D1212) and other taxes (D4), related to penalty payment due to unemployment of legally prescribed number of persons with disabilities, and each of them have a share of 0.2% in total labour costs. Total labour costs are reduced by 2.1%, the amount of subsidies received by the employer (D5) (Chart 2).

**Chart 2. Structure of labour costs, 2016 (%)<sup>2</sup>**



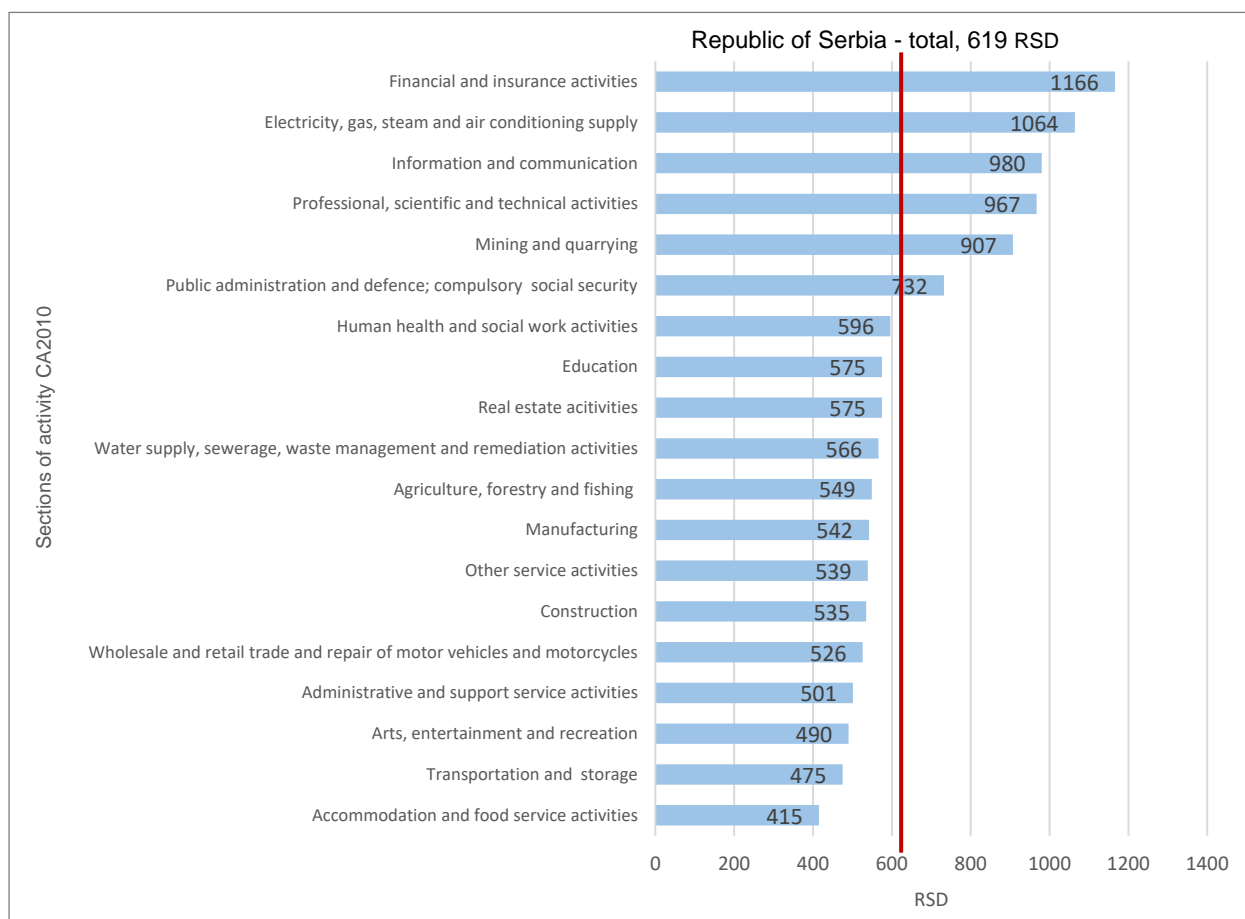
### Labour costs by sections of activity

The largest amount of average labour costs (D) per hour actually worked is recorded in the section “Financial and Insurance Activities” and amounts to 1.166 RSD, which is nearly twice more than the average amount in the Republic. The lowest labour costs per hour actually worked is recorded in the sections of economic activities: “Accommodation and Food Services”, “Transportation and Storage” and “Arts, Entertainment and Recreation”, amounting to less than 500 RSD (Chart 2).

The survey is conducted in a four-year period on business entities with 10 or more employees in the reference year.

<sup>2</sup> While doing the calculation for the structure of labour costs the Eurostat principle was applied, according to which individual components of labour costs are put into relation to total labour costs, which are, based on the definition, previously reduced by the amount of subsidies.

**Chart 3. Average hourly labour costs per hour actually worked by sections of activity, 2016**



Vocational training costs (D2) include costs for courses, seminars, symposiums, business trips and similar, and in total labour costs (D) have a share of 0.3% (Chart 2). The activity sector “Financial and Insurance Activities” is significantly distinguished also by the amount of vocational training costs and amounts to seven RSD per hour actually worked. The amount of these employer’s allocations is significant only in the activity sections “Professional, Scientific and Technical Activities” (six RSD per hour actually worked) and “Information and Communication” (four RSD per hour actually worked). Other activity sections, according to the amount of vocational training costs, are at the level or below the level of average in the Republic, which amounts to two RSD (Table 1).

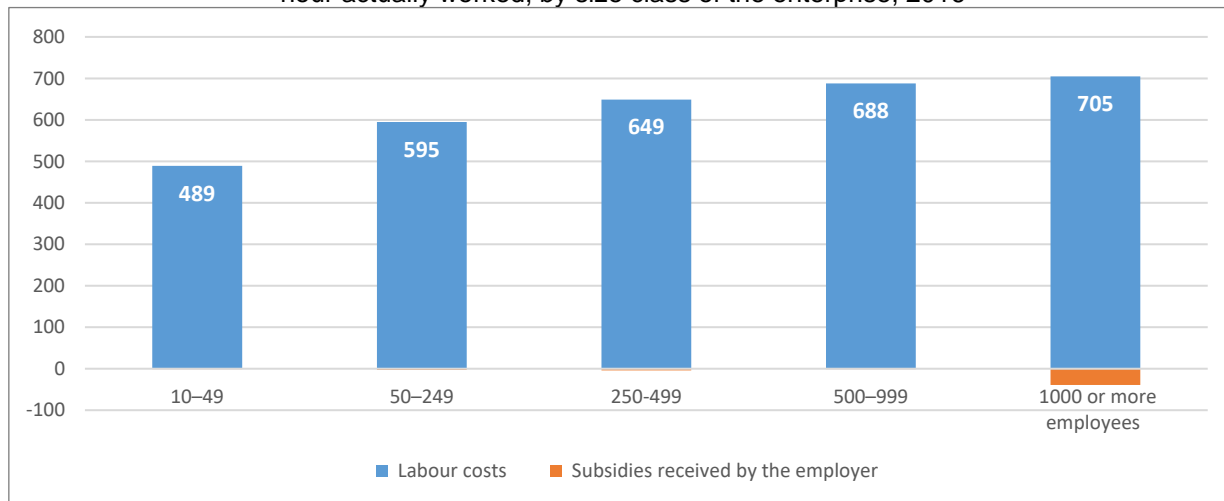
The share of other expenditure paid by the employer (D3) in the total labour costs (D) amount to 0.4% (i.e., two RSD per hour actually worked). These costs include the employers’ costs in relation to employment of new workers (for job advertisements, employment agencies, costs of interview with candidates etc.) and costs for safety services regarding the purchase of protective clothing and work clothes. Therefore, activity section ranking according to the amount of this employers’ expense follows a logical sequence, if a justifiable assumption that in this category safety costs are dominant, is taken into consideration. The amount of this allocations is the biggest in the activity sections “Construction” and “Mining and quarrying”, five RSD per hour actually worked (Table 1).

Subsidies received by the employer (D5) include all types of subsidies from country or other companies or organisations from the country or abroad with the goal of subsidization of labour costs, partially or entirely, and in 2016, at the level of the Republic of Serbia, labour costs were reduced on average by 13 RSD per hour actually worked. The amount of subsidies above average per hour actually worked is recorded in the activity sections “Mining and quarrying” (147 RSD) and “Transportation and Storage” (124 RSD), while in the activity sections “Construction”, “Financial and Insurance Activities”, “Real Estate activities” and “Education”, the amount of subsidies is less than 0.5 of given unit of measure (Table 1).

### Labour costs per hour actually worked by size class of the enterprise

Average hourly labour costs (D) per hour actually worked are directly proportionate to the size class of the enterprise. For enterprise with more than thousand employees a share of subsidies amounts to 5.5%, while for other categories of business entities the percentage is not bigger than 1% (Chart 4).

**Chart 4.** Average hourly labour costs (D1) and the amounts of subsidies received by the employer (D5) per hour actually worked, by size class of the enterprise, 2016



If the size class of the enterprise and performed activity are observed, big companies (from 500 to 999 employees) in the mining section where average hourly labour costs per hour actually worked amount to 1.567 RSD are distinguished as companies with highest labour costs. On the other hand, the lowest labour costs per hour actually worked (141 RSD) are recorded in local units – organizational parts of big companies (with 1000 and more employees) which perform the activity “Accommodation and Food Services” (Table 3).

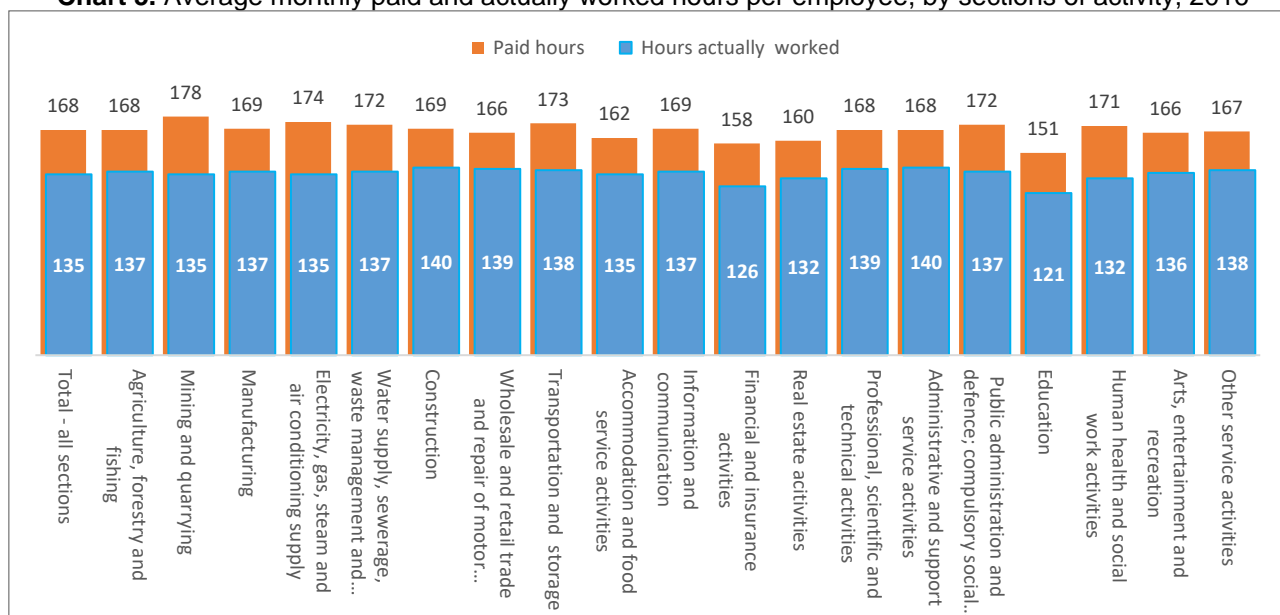
### Hours of work

With the labour cost survey, data on hours paid and hours actually worked are also collected. In 2016 employees worked on average about 80.4% of total working hours, which is the amount of share of hours actually worked in total paid hours. The remaining hours are paid, but not actually worked. Paid and not actually worked hours imply hours of annual leave, sick leave up to 30 days, state and religious holidays and other not mentioned paid and not actually worked hours. The biggest share of paid and not actually worked hours is recorded in the activity section “Mining and quarrying” (24.2%), and the smallest in the section “Wholesale and Retail Trade and Repair of Motor Vehicles and Motorcycles” (16.3%).

Average monthly actually worked hours of full-time employees amounted to 137 hours, while the average monthly actually worked hours of part-time employees amounted to 72 hours (Table 4).

The highest average monthly paid hours per employee are recorded in the activity section “Mining and quarrying” (178), while the average monthly actually worked hours are the highest in the activity sections “Construction” and “Administrative and Support Services” (140). Both average monthly paid and actually worked hours per employee are the lowest in the activity sector “Education” (151 paid, 121 actually worked hours) (Chart 5).

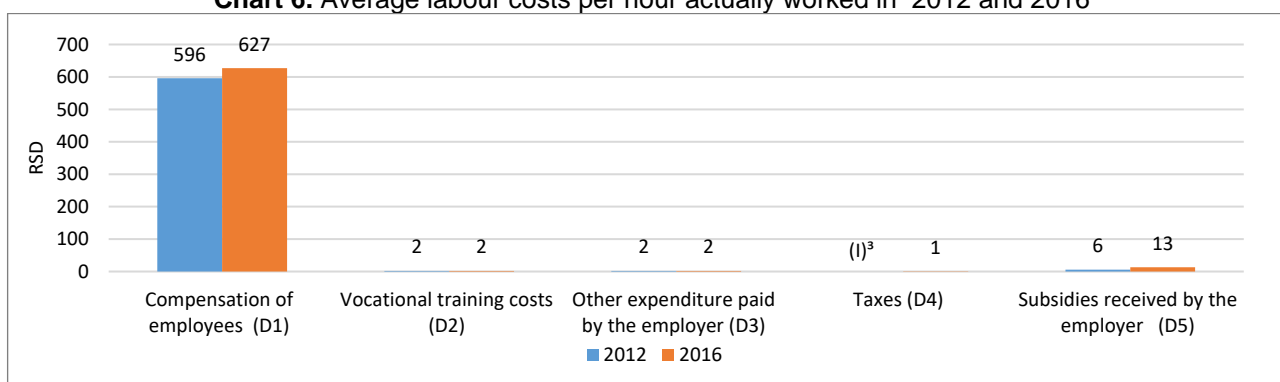
**Chart 5. Average monthly paid and actually worked hours per employee, by sections of activity, 2016**



### Comparison with the previous period of 2012

In relation to previously observed period of 2012, the highest growth was recorded by average employer costs by hour actually worked, regarding the compensation of employees (D1) – by 5.2%. The compensation of employees include direct remuneration, bonuses and allowances paid in each pay period (D11111), direct remuneration, bonuses and allowances not paid in each pay period (D11112), payments for days not worked (D1113), and wages and salaries in kind (D1114). Vocational training costs (D2), as well as other expenditure paid by the employer (D3) per hour actually worked, remained on the same level, while the amount of subsidies received by the employer (D5) was more than the double. Data on taxes (D4) – employer costs related to performance of obligation of employing people with disabilities, were not collected in 2012, therefore the comparison of total labour costs was omitted (Chart 6).

**Chart 6. Average labour costs per hour actually worked in 2012 and 2016**

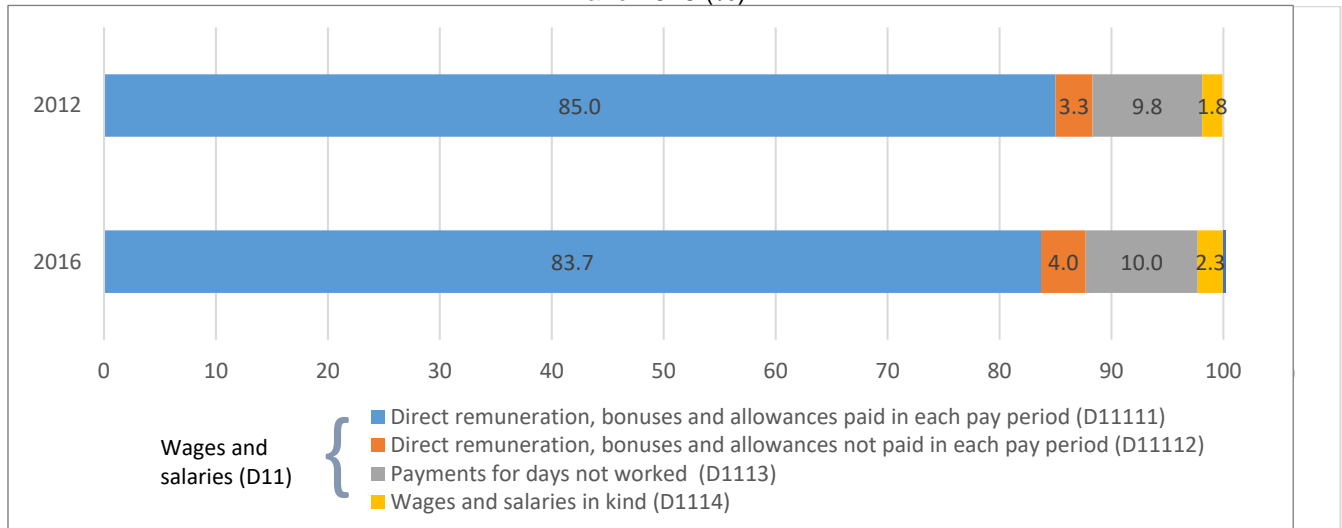


<sup>3</sup> Data on taxes (D4) – employer costs related to performance of obligation of employing people with disabilities were not collected in 2012.

The share of direct remuneration, bonuses and allowances paid in each pay period (D11111) in total wages and salaries (D11) in 2016 amounted to 83.7%, which in relation to 2012 is less by 1.3 percentage points (p.p.). On the other hand, the share of direct remuneration, bonuses and allowances not paid in each pay period (D11112) is higher by 0.7 p.p. and in 2016 amounts to 4% of total wages and salaries (Chart 7). Direct remuneration, bonuses and allowances not paid in each pay period imply payment based on work performance and payments based on contribution to employer's business success – awards, premiums and bonuses, recourse for using annual leave and jubilee awards, as well as other payments pursuant to General Act and Employment Contract. The highest growth of average direct remuneration, bonuses and allowances not paid in each pay period (D11112) per hour actually worked was recorded in the activity sector "Administrative and Support

Services”, where the amount for 2016, in relation to four years prior, was almost four times higher, while the greatest decrease was recorded in the activity sector “Public Administration and Defence; Compulsory Social Security”, where the amount was halved in relation to 2012. In both observed periods, the largest amount of direct remuneration, bonuses and allowances not paid in each pay period was recorded in the activity sector “Financial and Insurance Activities”, and in 2016 amounts to 76 RSD per hour actually worked (Table 6).

**Chart 7.** The share of individual components of wages and salaries in total wages and salaries (D11) in 2012 and 2016 (%)



Payments for days not worked (D1113), which imply earnings compensation for leave from work at the time of state and religious holidays, which are non-working days, earnings compensation for days of annual leave, paid leave, earnings compensation at the time of business interruption without employee’s fault and earnings compensation in other cases when the employer establishes the right to earnings compensation by General Act or Employment Contract. In 2016 the share of payments for days not worked (D1113) in total wages and salaries (D11) was increased by 0.2 p.p. (Chart 7). The share of wages and salaries in kind (D1114) for 2016 in total wages and salaries (D11) amounts to 2.3%, which in relation to 2012 represents an increase by 0.5 p.p. Wages and salaries in kind are related to estimated values of all goods and services provided to employees. This includes costs such as: costs of using a company car, housing costs, benefits in kind, payments in securities and similar.

Employers' social contributions (D12) imply employers' actual social contributions (D121) and employers' imputed social contributions (D122). Employers' actual social contributions (D121) imply statutory social-security contributions paid to social-security institutions and are prescribed by the law, and collectively agreed, contractual and voluntary social-security contributions additionally to the one prescribed by the law (eg. contractual and voluntary pension security). Employers' imputed social contributions (D122) imply earnings compensation at the time of leave due to temporary incapacity for work up to 30 days, employers' imputed social contributions for pensions and health care, payments to employees going to the old-age pension and payments to employees whose work is no longer needed, and other imputed social contributions of the employer such as one-time compensations of employees pursuant to the social program, assistance to employee and its family and similar. In 2016, the share of employers' imputed social contributions (D 122) in the total employer’s social contributions (D12) amounted to 15.4%, which represents an increase by 2.5 p.p. in relation to 2012. The largest share of employers' imputed social contributions (D122) in total employer’s social contributions (D12) for 2016 was recorded in the activity sector “Transportation and Storage”, amounting 30.9%. In the above mentioned section the most important change in the structure of employer’s social contributions (D 12) came about simultaneously, as the share of employers' imputed social contributions (D 122) was increased by 15.4 p.p. in relation to 2012 (Table 9).

## RESULTS

### Short overview of basic variables, 2016.

REPUBLIC OF SERBIA

Code	Name of variable	Number of employees (in thous)
A1	Total number of employees	1433.6
A11	Full-time employees	1388.1
A12	Part-time employees	45.5
A121	Part-time employees converted into full-time units	23.8

Code	Name of variable	Total number of hours worked. (in thous)	Average monthly hours worked
B1	Total hours actually worked	2326550.2	135
B11	Hours actually worked by full-time employees	2287432.7	137
B12	Hours actually worked by part-time employees	39117.4	72
C1	Total hours paid	2881575.1	168
C11	Paid hours for full-time employees	2833655.1	170
C12	Paid hours for part-time employees	47919.9	88

RSD

Code	Name of variable	Total labour costs (mil.RSD)	Average monthly labour costs per employee (in full-time equivalents)	Average labour costs per paid hour	Average labour costs per hour actually worked
D	Labour costs	1440686.3	85029	500	619
D1	Compensation of employees	1459177.3	86121	506	627
D11	Wages and salaries	1223057.3	72185	424	526
D1111	Direct remuneration. bonuses and allowances	1072951.1	63325	372	461
D11111	Direct remuneration. bonuses and allowances paid in each pay period	1024275.8	60453	355	440
D11112	Direct remuneration. bonuses and allowances not paid in each pay period	48675.3	2873	17	21
D1113	Payments for days not worked	121881.0	7193	42	52
D1114	Wages and salaries in kind	28225.2	1666	10	12
D12	Employers' social contributions	236119.9	13936	82	101
D121	Employers' actual social contributions	199654.6	11784	69	86
D122	Employers' imputed social contributions	36465.3	2152	13	16
D2	Vocational training costs	4273.8	252	1	2
D3	Other expenditure paid by the employer	5319.2	314	2	2
D4	Taxes	2509.3	148	1	1
D5	Subsidies received by the employer	30593.3	1806	11	13

**Note:** Methodological solutions that are fully harmonised with European recommendations (European Statistical Office) are used in this survey, thus making possible data of the Republic of Serbia comparable with other countries. Used are the definitions and recommendations published in the following regulations: Council Regulation (EC) No 530/1999 of 9 March 1999; Commission Regulation (EC) No 1726/1999 of 27 July 1999; Commission Regulation (EC) No 1737/2005 of 21 October 2005). The terms and definitions of Labour Cost Survey variables are determined by regulation Commission Regulation (EC) No.1737 / 2005of 21 October 2005. The names of specific variables on the Serbian language does not represent a direct translation from the English language, they are formulated to correspond to the contents of variables, and to comply with terms used in the national legislation and accounting system.

**Table 1.** Average labour costs per hour actually worked by sections of activity, 2016.

REPUBLIC OF SERBIA

RSD

	Labour costs (D)	Compensation of employees			Vocational training costs (D2)	Other expenditure paid by the employer (D3)	Taxes (D4)	Subsidies received by the employer (D5)
		Total (D1)	where of:					
			Wages and salaries (D11)	Employers' social contributions (D12)				
<b>TOTAL</b>	<b>619</b>	<b>627</b>	<b>526</b>	<b>101</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>13</b>
<b>TOTAL - excluding section Agriculture, forestry and fishing</b>	<b>621</b>	<b>629</b>	<b>527</b>	<b>102</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>13</b>
Agriculture, forestry and fishing	549	546	460	85	1	3	1	2
Mining and quarrying	907	1046	824	222	2	5	0	147
Manufacturing	542	536	448	88	1	4	1	1
Electricity, gas, steam and air conditioning supply	1064	1059	812	247	2	4	0	2
Water supply, sewerage, waste management and remediation activities	566	569	478	91	1	4	1	9
Construction	535	527	444	83	1	5	2	0
Wholesale and retail trade and repair of motor vehicles and motorcycles	526	522	447	75	1	2	1	1
Transportation and storage	475	595	481	114	1	2	1	124
Accommodation and food service activities	415	415	350	65	1	2	1	3
Information and communication	980	996	830	166	4	2	2	25
Financial and insurance activities	1166	1154	966	188	7	1	3	0
Real estate activities	575	570	474	97	1	3	1	0
Professional, scientific and technical activities	967	973	841	132	6	2	2	16
Administrative and support service activities	501	498	425	73	1	2	1	2
Public administration and defence; compulsory social security	732	730	618	112	2	2	0	2
Education	575	573	489	84	1	0	0	0
Human health and social work activities	596	593	498	95	2	1	1	1
Arts, entertainment and recreation	490	492	418	74	1	1	1	5
Other service activities	539	541	461	80	1	3	1	5

**Table 2.** Average labour costs per hour actually worked by size class of the enterprise, 2016.

REPUBLIC OF SERBIA

RSD

		Labour costs (D)	Compensation of employees			Vocational training costs (D2)	Other expenditure paid by the employer (D3)	Taxes (D4)	Subsidies received by the employer (D5)
			Total (D1)	where of:					
				Wages and salaries (D11)	Employers' social contributions (D12)				
Size class of the enterprise according to the number of employees	10–49	489	486	417	69	1	2	1	1
	50–249	595	593	501	92	2	2	1	3
	250–499	649	647	548	99	2	2	1	4
	500–999	688	682	570	112	3	2	1	1
	1000 or more employees	705	739	607	132	2	3	1	39



**Table 3.** Average labour costs per hour actually worked by sections of activity and by size class of the enterprise, 2016.

REPUBLIC OF SERBIA

RSD

	Size class of the enterprise according to the number of employees				
	10-49	50-249	250-499	500-999	1000 or more employees
<b>TOTAL</b>	<b>489</b>	<b>595</b>	<b>649</b>	<b>688</b>	<b>705</b>
<b>TOTAL - excluding section Agriculture, forestry and fishing</b>	<b>488</b>	<b>597</b>	<b>651</b>	<b>690</b>	<b>706</b>
Agriculture, forestry and fishing	542	497	532	406	672
Mining and quarrying	613	633	1021	1567	912
Manufacturing	374	519	610	664	663
Electricity, gas, steam and air conditioning supply	631	804	877	-	1113
Water supply, sewerage, waste management and remediation activities	467	528	514	593	734
Construction	386	598	671	609	871
Wholesale and retail trade and repair of motor vehicles and motorcycles	473	573	573	559	533
Transportation and storage	380	487	559	961	433
Accommodation and food service activities	340	512	432	552	141
Information and communication	841	1286	1236	1358	666
Financial and insurance activities	1403	1096	1138	1299	1126
Real estate activities	614	554	459	-	-
Professional, scientific and technical activities	883	1084	1008	814	1040
Administrative and support service activities	476	575	422	543	495
Public administration and defence; compulsory social security	781	610	699	742	770
Education	556	545	754	685	667
Human health and social work activities	434	637	568	603	617
Arts, entertainment and recreation	495	515	426	420	555
Other service activities	504	548	716	-	274

**Table 4.** Average monthly paid hours and hours actually worked by sections of activity, 2016.

REPUBLIC OF SERBIA

	Total hours paid	Total hours actually worked	Paid hours for full-time employees	Hours actually worked by full-time employees	Paid hours for part-time employees	Hours actually worked by part-time employees
<b>TOTAL</b>	<b>168</b>	<b>135</b>	<b>170</b>	<b>137</b>	<b>88</b>	<b>72</b>
<b>TOTAL - excluding section Agriculture, forestry and fishing</b>	<b>167</b>	<b>135</b>	<b>170</b>	<b>137</b>	<b>87</b>	<b>71</b>
Agriculture, forestry and fishing	168	137	169	137	125	114
Mining and quarrying	178	135	178	135	83	72
Manufacturing	169	137	170	138	89	73
Electricity, gas, steam and air conditioning supply	174	135	174	135	69	53
Water supply, Sewerage, waste management and remediation activities	172	137	172	137	75	63
Construction	169	140	170	140	82	70
Wholesale and retail trade and repair of motor vehicles and motorcycles	166	139	166	139	93	75
Transportation and storage	173	138	173	138	78	66
Accommodation and food service activities	162	135	164	136	125	101
Information and communication	169	137	170	138	88	72
Financial and insurance activities	158	126	167	133	65	56
Real estate activities	160	132	161	133	54	47
Professional, scientific and technical activities	168	139	169	140	62	52
Administrative and support service activities	168	140	169	141	70	62
Public administration and defence; compulsory social security	172	137	172	137	97	77
Education	151	121	170	136	90	72
Human health and social work activities	171	132	172	132	92	76
Arts, entertainment and recreation	166	136	167	137	83	72
Other service activities	167	138	168	139	73	56

**Table 5.** Average monthly paid hours and hours actually worked by size class of the enterprise, 2016.

REPUBLIC OF SERBIA

		Total hours paid	Total hours actually worked	Paid hours for full-time employees	Hours actually worked by full-time employees	Paid hours for part-time employees	Hours actually worked by part-time employees
Size class of the enterprise according to the number of employees	10–49	163	137	167	140	92	77
	50–249	164	134	169	138	89	72
	250–499	169	136	170	137	72	60
	500–999	171	136	172	136	94	71
	1000 or more employees	172	135	173	136	67	56

**Table 6.** Average wages and salaries per hour actually worked by sections of activity, 2016.

REPUBLIC OF SERBIA

RSD

	Wages and salaries (D11)	Direct remuneration. bonuses and allowances paid in each pay period (D 11111)	Direct remuneration. bonuses and allowances not paid in each pay period (D 11112)	Payments for days not worked (D 1113)	Wages and salaries in kind (D 1114)
<b>TOTAL</b>	<b>526</b>	<b>440</b>	<b>21</b>	<b>52</b>	<b>12</b>
<b>TOTAL - excluding section Agriculture, forestry and fishing</b>	<b>527</b>	<b>441</b>	<b>21</b>	<b>53</b>	<b>12</b>
Agriculture, forestry and fishing	460	394	16	43	7
Mining and quarrying	824	605	65	107	47
Manufacturing	448	379	20	41	9
Electricity, gas, steam and air conditioning supply	812	599	55	124	35
Water supply, sewerage, waste management and remediation activities	478	398	23	46	10
Construction	444	381	11	38	14
Wholesale and retail trade and repair of motor vehicles and motorcycles	447	373	29	37	8
Transportation and storage	481	393	17	50	21
Accommodation and food service activities	350	308	9	28	6
Information and communication	830	671	56	86	17
Financial and insurance activities	966	772	76	105	14
Real estate activities	474	399	23	49	3
Professional, scientific and technical activities	841	703	55	70	13
Administrative and support service activities	425	364	20	34	8
Public administration and defence; compulsory social security	618	536	4	59	20
Education	489	423	5	54	7
Human health and social work activities	498	422	8	63	5
Arts, entertainment and recreation	418	363	12	38	5
Other service activities	461	398	13	42	9

**Table 7.** Structure of wages and salaries by size class of the enterprise, 2016. (%)

REPUBLIC OF SERBIA

		Wages and salaries (D11)	Direct remuneration. bonuses and allowances paid in each pay period (D 11111)	Direct remuneration. bonuses and allowances not paid in each pay period (D 11112)	Payments for days not worked (D 1113)	Wages and salaries in kind (D 1114)
Size class of the enterprise according to the number of employees	10–49	100.0	86.2	3.7	8.3	1.8
	50–249	100.0	84.7	3.9	9.6	1.7
	250–499	100.0	84.2	4.3	9.8	1.6
	500–999	100.0	82.7	4.5	10.6	2.1
	1000 or more employees	100.0	81.9	3.9	10.9	3.3

**Table 8.** Structure of wages and salaries by sections of activity, 2016. (%)

REPUBLIC OF SERBIA

	Wages and salaries (D11)	Direct remuneration. bonuses and allowances paid in each pay period (D 11111)	Direct remuneration. bonuses and allowances not paid in each pay period (D 11112)	Payments for days not worked (D 1113)	Wages and salaries in kind (D 1114)
<b>TOTAL</b>	<b>100.0</b>	<b>83.7</b>	<b>4.0</b>	<b>10.0</b>	<b>2.3</b>
<b>TOTAL - excluding section Agriculture, forestry and fishing</b>	<b>100.0</b>	<b>83.7</b>	<b>4.0</b>	<b>10.0</b>	<b>2.3</b>
Agriculture, forestry and fishing	100.0	85.6	3.5	9.3	1.6
Mining and quarrying	100.0	73.4	7.9	13.0	5.7
Manufacturing	100.0	84.5	4.4	9.1	2.0
Electricity, gas, steam and air conditioning supply	100.0	73.7	6.7	15.3	4.3
Water supply, sewerage, waste management and remediation activities	100.0	83.4	4.8	9.6	2.2
Construction	100.0	85.7	2.5	8.6	3.2
Wholesale and retail trade and repair of motor vehicles and motorcycles	100.0	83.5	6.5	8.2	1.9
Transportation and storage	100.0	81.6	3.5	10.5	4.4
Accommodation and food service activities	100.0	87.8	2.5	8.1	1.6
Information and communication	100.0	80.9	6.7	10.4	2.1
Financial and insurance activities	100.0	79.9	7.8	10.8	1.4
Real estate activities	100.0	84.2	4.8	10.3	0.7
Professional, scientific and technical activities	100.0	83.6	6.5	8.3	1.6
Administrative and support service activities	100.0	85.6	4.6	8.0	1.8
Public administration and defence; compulsory social security	100.0	86.7	0.6	9.5	3.2
Education	100.0	86.3	1.1	11.1	1.5
Human health and social work activities	100.0	84.7	1.6	12.7	1.0
Arts, entertainment and recreation	100.0	86.8	2.9	9.1	1.2
Other service activities	100.0	86.3	2.7	9.0	1.9

**Table 9.** Structure of employers' social contributions by sections of activity, 2016. (%)

REPUBLIC OF SERBIA

	Employers' social contributions (D12)	Employers' actual social contributions (D121)	Employers' imputed social contributions (D122)
<b>TOTAL</b>	<b>100.0</b>	<b>84.6</b>	<b>15.4</b>
<b>TOTAL - excluding section Agriculture, forestry and fishing</b>	<b>100.0</b>	<b>84.5</b>	<b>15.5</b>
Agriculture, forestry and fishing	100.0	87.2	12.8
Mining and quarrying	100.0	77.2	22.8
Manufacturing	100.0	84.0	16.0
Electricity, gas, steam and air conditioning supply	100.0	77.6	22.4
Water supply, sewerage, waste management and remediation activities	100.0	84.3	15.7
Construction	100.0	86.8	13.2
Wholesale and retail trade and repair of motor vehicles and motorcycles	100.0	92.2	7.8
Transportation and storage	100.0	69.1	30.9
Accommodation and food service activities	100.0	85.5	14.5
Information and communication	100.0	84.4	15.6
Financial and insurance activities	100.0	87.0	13.0
Real estate activities	100.0	85.9	14.1
Professional, scientific and technical activities	100.0	91.6	8.4
Administrative and support service activities	100.0	89.6	10.4
Public administration and defence; compulsory social security	100.0	86.1	13.9
Education	100.0	89.7	10.3
Human health and social work activities	100.0	83.7	16.3
Arts, entertainment and recreation	100.0	90.4	9.6
Other service activities	100.0	85.5	14.5

**Table 10.** Structure of employers' social contributions by size class of the enterprise, 2016. (%)

REPUBLIC OF SERBIA

		Employers' social contributions (D12)	Employers' actual social contributions (D121)	Employers' imputed social contributions (D122)
Size class of the enterprise according to the number of employees	10–49	100.0	92.8	7.2
	50–249	100.0	86.9	13.1
	250–499	100.0	87.4	12.6
	500–999	100.0	82.6	17.4
	1000 or more employees	100.0	79.7	20.3

### Methodological explanations

#### Legal basis

The Labour Cost Survey is conducted on the basis of Law on Official Statistics (RS Official Gazette, no. 104/09, 24/11) and valid Regulation on Establishment of Individual Statistical Surveys and Serbian Official Statistics Program, which is related to the period of conducting the survey.

#### Method, time and sources for data collection

The survey uses a method of reporting based on LCS form, which is completed by every business entity included in the sample. The survey is conducted every four years and accounting period is previous business year. Basic source for data collection are bookkeeping documentation of business entities on paid wages and other labour costs, as well as the record of personnel department on employees and hours of work. The form was filled in for the business entity in its entirety, i.e. collectively for all organizational parts, whether or not they are on the same or different address.

Observational units are all active business entities (legal entities and entrepreneurs) at the territory of the Republic of Serbia, which in the reference year, on average, have 10 or more employees. Reporting units are selected by method of random sampling.

#### Scope of the survey

The Labour Cost Survey includes all employees in business entities selected by sampling, who have an employment contract with an employer for a fixed or indefinite time, whether working full time or part time, as well as persons who work under a contract of temporary jobs, and who received earnings. The on Labour Costs Survey includes all Classification of Economic Activities sections (2010) where business entities can be registered (A-S).

Since 1999 Statistical Office of the Republic of Serbia does not dispose certain data for AP Kosovo and Metohija, therefore they are not included in the scope of data for the Republic of Serbia (total).

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