

STATISTICAL RELEASE

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Salaries and wages statistics

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Average salaries and wages per employee, September 2018

Average gross salaries and wages calculated for September 2018 amounted to 66 251 RSD, while average net salaries and wages amounted to 47 920 RSD.

The cumulative growth of gross salaries and wages in the period January-September 2018 compared to the same period last year was 5.7% in nominal terms and 3.7% in real terms. At the same time, net salaries and wages increased by 6.2% in nominal terms and by 4.2% in real terms.

Compared with the same month last year, average gross salaries and wages for September 2018 increased by 4.9% in nominal terms and by 2.7% in real terms, while average net salaries and wages increased by 5.5% in nominal terms and by 3.3% in real terms.

Median net salaries and wages for September amounted to 37 957 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

1. Average salaries and wages, September 2018

RSD

	Gross		Net		Q3	
	IX 2018	I-IX 2018	IX 2018	I-IX 2018	Gross salaries and wages	Net salaries and wages
Republic of Serbia – total	66 251	68 032	47 920	49 208	67 701	48 963
Salaries and wages of employees with indefinite or fixed-term employment contract	66 740	68 458	48 296	49 537	68 184	49 334
Salaries and wages of employees in temporary or occasional employment	44 490	46 282	31 183	32 439	45 503	31 894
Salaries and wages of employees in legal entities	70 249	72 041	50 864	52 165	71 722	51 927
Salaries and wages of entrepreneurs and their employees	36 230	37 431	25 818	26 639	37 436	26 658
Salaries and wages in public sector	74 974	76 608	54 031	55 192	76 075	54 810
Salaries and wages in non - public sector	61 988	63 736	44 934	46 211	63 593	46 095

2. Indices of salaries and wages¹

	Gross				Net			
	$\frac{\text{IX 2018}}{\text{VIII 2018}}$	$\frac{\text{IX 2018}}{\text{Ø 2017}}$	$\frac{\text{IX 2018}}{\text{IX 2017}}$	$\frac{\text{I-IX 2018}}{\text{I-IX 2017}}$	$\frac{\text{IX 2018}}{\text{VIII 2018}}$	$\frac{\text{IX 2018}}{\text{Ø 2017}}$	$\frac{\text{IX 2018}}{\text{IX 2017}}$	$\frac{\text{I-IX 2018}}{\text{I-IX 2017}}$
Nominal indices	96.3	102.3	104.9	105.7	96.3	102.8	105.5	106.2
Real indices	96.6	100.0	102.7	103.7	96.6	100.5	103.3	104.2

¹ So as to provide data comparability while calculating the indices, data for 2017 were obtained from the same source and in the same manner as the data for 2018.

Methodological explanations

Data source

The survey on salaries and wages is based on data from the Tax return as regards tax deduction (form PPP-PD). Average salaries and wages are calculated on the basis of amounts of computed salaries and wages for the referent month and number of employees, expressed as full-time equivalent – FTE.

Coverage

Included are all business entities that submitted completed electronic form to the Tax Administration, i.e. the form on tax report PPP-PD, with calculated salaries and wages.

Encompassed are all categories of employees for which employers, i.e. business entities delivered to the Tax Administration the completed electronic form on tax report PPP-PD, with calculated salaries and wages.

Definition of salaries and wages

In accordance with the Labour Law and Personal Income Tax Law, in the survey on salaries and wages, encompassed are all salaries and wages paid to employees and subject to taxes and contributions.

Salaries and wages comprise:

- Salaries and wages of employees with indefinite or fixed-term employment contract, including on-call duty, night- and shift- work, work on Sundays and holidays, food allowances during work and for non-executed hours of work (annual vacation, paid leave, holidays, sick leave up to 30 days, absence due to professional development, work failure not caused by workers' guilt), holiday refund, awards, bonuses etc.;
- Remuneration for work of employees in temporary or occasional employment (based on contract for performing temporary and occasional jobs).

Salaries and wages are not considered to be payments under the service contract, sick- leave benefits longer than 30 days, compensation of public transport costs for commuting to and from work, for the time spent on business trip in the country and abroad, accommodation and food allowances during work and work in the field, retirement gratuity or benefits to those for whose work the need was terminated, one-time fees in accordance with the social program, compensation of funeral expenses and compensation for occupational disease or injury, jubilee prizes, solidarity aid, as well as other revenues not subject to taxes and contributions payment.

Starting from 1999 the Statistical Office of the Republic of Serbia has not at disposal and may not provide available certain data relative to AP Kosovo and Metohija and therefore these data are not included in the coverage for the Republic of Serbia (total).