

STATISTICAL RELEASE

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Salaries and wages statistics

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Average salaries and wages per employee, December 2018

Average gross salaries and wages calculated for December 2018 amounted to 72 167 RSD, while average net salaries and wages amounted to 52 372 RSD.

Growth of gross salaries and wages in the period January-December 2018 compared to the same period last year was 6.0% in nominal terms and 3.9% in real terms. At the same time, net salaries and wages increased by 6.5% in nominal terms and by 4.4% in real terms.

Compared with the same month last year, average gross salaries and wages for December 2018 increased by 6.5% in nominal terms and by 4.4% in real terms, while average net salaries and wages increased by 7.4% in nominal terms and by 5.3% in real terms.

Median net salaries and wages for December amounted to 39 623 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

In order to provide data comparability in indices calculation, which has been disturbed by changing the methodology since January 2018, the data for 2017 have been obtained from the same source and in the same manner as the data for 2018.

1. Average salaries and wages, December 2018

RSD

	Gross		Net		IV quarter		II half	
	XII 2018	I-XII 2018	XII 2018	I-XII 2018	Gross	Net	Gross	Net
Republic of Serbia – total	72 167	68 629	52 372	49 650	70 375	50 942	68 903	49 854
Salaries and wages of employees with indefinite or fixed-term employment contract	72 572	69 057	52 690	49 981	70 813	51 282	69 367	50 212
Salaries and wages of employees in temporary or occasional employment	50 843	46 893	35 635	32 867	48 630	34 086	46 833	32 826
Salaries and wages of employees in legal entities	76 662	72 700	55 700	52 653	74 630	54 082	73 040	52 904
Salaries and wages of entrepreneurs and their employees	38 319	37 651	27 308	26 801	38 289	27 268	37 722	26 864
Salaries and wages in public sector	78 247	76 926	56 431	55 423	77 881	56 116	76 795	55 332
Salaries and wages in non - public sector	69 245	64 513	50 422	46 786	66 757	48 448	65 054	47 182

2. Indices of salaries and wages

	Gross				Net			
	$\frac{XII\ 2018}{XI\ 2018}$	$\frac{XII\ 2018}{\emptyset\ 2017}$	$\frac{XII\ 2018}{XII\ 2017}$	$\frac{I-XII\ 2018}{I-XII\ 2017}$	$\frac{XII\ 2018}{XI\ 2018}$	$\frac{XII\ 2018}{\emptyset\ 2017}$	$\frac{XII\ 2018}{XII\ 2017}$	$\frac{I-XII\ 2018}{I-XII\ 2017}$
Nominal indices	103,2	111,5	106,5	106,0	103,6	112,4	107,4	106,5
Real indices	103,1	108,9	104,4	103,9	103,5	109,8	105,3	104,4

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).