

STATISTICAL RELEASE

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Salaries and wages statistics

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Average salaries and wages per employee, January 2019

Average gross salaries and wages calculated for January 2019 amounted to 75 296 RSD, while average net salaries and wages amounted to 54 521 RSD.

Compared with the previous month, average gross salaries and wages increased by 4.3% in nominal terms, and by 3.9% in real terms, while average net salaries and wages increased by 4.1% in nominal terms and by 3.7% in real terms.

Compared with the same month last year, average gross salaries and wages for January 2019 increased by 8.8% in nominal terms and by 6.6% in real terms, while average net salaries and wages increased by 8.9% in nominal terms and by 6.7% in real terms.

Median net salaries and wages for January amounted to 41 467 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

1. Average salaries and wages, January 2019

	RSD	
	Gross	Net
	I 2019	I 2019
Republic of Serbia – total	75 296	54 521
Salaries and wages of employees with indefinite or fixed-term employment contract	75 704	54 836
Salaries and wages of employees in temporary or occasional employment	50 529	35 417
Salaries and wages of employees in legal entities	79 815	57 870
Salaries and wages of entrepreneurs and their employees	41 266	29 304
Salaries and wages in public sector	85 552	61 542
Salaries and wages in non - public sector	70 386	51 160

2. Indices of salaries and wages

	Gross		Net	
	I 2019 XII 2018	I 2019 I 2018	I 2019 XII 2018	I 2019 I 2018
	Nominal indices	104,3	108,8	104,1
Real indices	103,9	106,6	103,7	106,7

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).