

# STATISTICAL RELEASE

# ZR10

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**Salaries and wages statistics**

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## Average salaries and wages per employee, November 2019

Average gross salaries and wages calculated for November 2019 amounted to 77 879 RSD, while average net salaries and wages amounted to 56 331 RSD.

Increase of gross salaries and wages in the period January – November 2019, relative to the same period last year, amounted to 10.1% in nominal terms, i.e. 8.0% in real terms. Simultaneously, net salaries and wages increased by 10.3% in nominal terms and by 8.2% in real terms.

Compared with the same month last year, average gross salaries and wages for November 2019 increased by 11.3% in nominal terms and by 9.7% in real terms, while average net salaries and wages increased by 11.4% in nominal terms and by 9.8% in real terms.

Median net salaries and wages for November 2019 amounted to 43 511 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

### 1. Average salaries and wages, November 2019

RSD

	Gross		Net	
	XI 2019	I–XI 2019	XI 2019	I–XI 2019
<b>Republic of Serbia – total</b>	<b>77 879</b>	<b>75 218</b>	<b>56 331</b>	<b>54 471</b>
Salaries and wages of employees with indefinite or fixed-term employment contract	78 364	75 671	56 702	54 820
Salaries and wages of employees in temporary or occasional employment	50 334	50 270	35 284	35 236
Salaries and wages of employees in legal entities	82 969	79 927	60 078	57 953
Salaries and wages of entrepreneurs and their employees	40 347	40 455	28 699	28 764
Salaries and wages in public sector	89 941	84 775	64 598	60 975
Salaries and wages in non - public sector	72 386	70 776	52 567	51 448

### 2. Indices of salaries and wages

	Gross				Net			
	$\frac{\text{XI 2019}}{\text{X 2019}}$	$\frac{\text{XI 2019}}{\varnothing 2018}$	$\frac{\text{XI 2019}}{\text{XI 2018}}$	$\frac{\text{I–XI 2019}}{\text{I–XI 2018}}$	$\frac{\text{XI 2019}}{\text{X 2019}}$	$\frac{\text{XI 2019}}{\varnothing 2018}$	$\frac{\text{XI 2019}}{\text{XI 2018}}$	$\frac{\text{I–XI 2019}}{\text{I–XI 2018}}$
Nominal indices	102,3	113,5	111,3	110,1	102,3	113,5	111,4	110,3
Real indices	102,1	111,7	109,7	108,0	102,1	111,7	109,8	108,2

## 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).