

# STATISTICAL RELEASE

# ZR10

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**Salaries and wages statistics**

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## Average salaries and wages per employee, December 2019

Average gross salaries and wages calculated for December 2019 amounted to 82 257 RSD, while average net salaries and wages amounted to 59 772 RSD.

Increase of gross salaries and wages in the period January – December 2019, relative to the same period last year, amounted to 10.5% in nominal terms, i.e. 8.4% in real terms. Simultaneously, net salaries and wages increased by 10.6% in nominal terms and by 8.5% in real terms.

Compared with the same month last year, average gross salaries and wages for December 2019 increased by 14.0% in nominal terms and by 11.9% in real terms, while average net salaries and wages increased by 14.1% in nominal terms and by 12.0% in real terms.

Median net salaries and wages for December 2019 amounted to 44 530 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

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

RSD

	Gross		Net		IV quarter		II half	
	XII 2019	I–XII 2019	XII 2019	I–XII 2019	Gross	Net	Gross	Net
<b>Republic of Serbia – total</b>	<b>82 257</b>	<b>75 814</b>	<b>59 772</b>	<b>54 919</b>	<b>78 747</b>	<b>57 058</b>	<b>76 876</b>	<b>55 676</b>
Salaries and wages of employees with indefinite or fixed-term employment contract	82 737	76 269	60 144	55 271	79 219	57 422	77 351	56 041
Salaries and wages of employees in temporary or occasional employment	53 941	50 562	37 805	35 440	52 229	36 609	50 969	35 726
Salaries and wages of employees in legal entities	87 552	80 572	63 704	58 439	83 773	60 775	81 731	59 264
Salaries and wages of entrepreneurs and their employees	43 203	40 688	30 768	28 934	41 760	29 709	41 243	29 334
Salaries and wages in public sector	91 581	85 341	65 987	61 392	88 734	63 830	86 454	62 187
Salaries and wages in non - public sector	78 038	71 395	56 959	51 917	74 206	53 979	72 496	52 698

### 2. Indices of salaries and wages

	Gross				Net			
	$\frac{\text{XII 2019}}{\text{XI 2019}}$	$\frac{\text{XII 2019}}{\varnothing 2018}$	$\frac{\text{XII 2019}}{\text{XII 2018}}$	$\frac{\text{I–XII 2019}}{\text{I–XII 2018}}$	$\frac{\text{XII 2019}}{\text{XI 2019}}$	$\frac{\text{XII 2019}}{\varnothing 2018}$	$\frac{\text{XII 2019}}{\text{XII 2018}}$	$\frac{\text{I–XII 2019}}{\text{I–XII 2018}}$
Nominal indices	105,6	119,9	114,0	110,5	106,1	120,4	114,1	110,6
Real indices	105,1	117,4	111,9	108,4	105,6	117,9	112,0	108,5

## 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).

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