

STATISTICAL RELEASE

ZR10

Number 099 – Year LXX, 27/04/2020

Salaries and wages statistics

SERB099 ZR10 270420

Average salaries and wages per employee, February 2020

Average gross salaries and wages calculated for February 2020 amounted to 80 288 RSD, while average net salaries and wages amounted to 58 132 RSD.

Increase of gross salaries and wages in the period January – February 2020, relative to the same period last year amounted to 10.5% in nominal terms, i.e. 8.3% in real terms. Simultaneously, net salaries and wages increased by 10.4% in nominal terms and by 8.2% in real terms.

Compared with the same month last year, average gross salaries and wages for February 2020 increased by 11.0% in nominal terms and by 8.9% in real terms, while average net salaries and wages increased by 10.9% in nominal terms and by 8.8% in real terms.

Median net salaries and wages for February 2020 amounted to 45 106 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

1. Average salaries and wages, February 2020

RSD

	Gross		Net	
	II 2020	I-II 2020	II 2020	I-II2020
Republic of Serbia – total	80 288	81 562	58 132	59 036
Salaries and wages of employees with indefinite or fixed-term employment contract	80 731	81 991	58 472	59 365
Salaries and wages of employees in temporary or occasional employment	52 648	53 690	36 898	37 629
Salaries and wages of employees in legal entities	85 296	86 582	61 833	62 750
Salaries and wages of entrepreneurs and their employees	42 747	44 149	30 383	31 357
Salaries and wages in public sector	92 060	93 310	66 170	67 050
Salaries and wages in non - public sector	74 947	76 233	54 485	55 401

2. Indices of salaries and wages

	Gross				Net			
	$\frac{II\ 2020}{I\ 2020}$	$\frac{II\ 2020}{\emptyset\ 2019}$	$\frac{II\ 2020}{II\ 2019}$	$\frac{I-II\ 2020}{I-II\ 2019}$	$\frac{II\ 2020}{I2020}$	$\frac{II\ 2020}{\emptyset\ 2019}$	$\frac{II\ 2020}{II\ 2019}$	$\frac{I-II\ 2020}{I-II\ 2019}$
Nominal indices	96,9	105,9	111,0	110,5	97,0	105,9	110,9	110,4
Real indices	96,3	104,2	108,9	108,3	96,4	104,2	108,8	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).