|  |  |  |
| --- | --- | --- |
| ZnakRZS | Statistical Office of the Republic of Serbia |  |
| ISSN 0353-9555 |
| **STATISTICAL RELEASE** | | **ZP30** |
| Number 162 • Year LXVIII, 20/06/2018 | |
| **Labour costs** | | SERB162 ZP30 200618 |

**Labour Cost Survey, 2016**

Labour Cost Survey provides data on the amount and structure of labour costs borne by employers for employing labour force. The obtained data provide an insight into the state and the structure of labour costs at domestic labour market, and enable their comparison with the international labour market.

Average labour costs (D), per hour actually worked, for 2016 amounted to 619 RSD, respectively 5.03 EUR[[1]](#footnote-1). The employers paid the largest amount for the compensation of employees (D1) – wages and social contributions, 627 RSD, while other labour costs such as vocational training costs (D2); оther expenditure paid by the employer which imply costs regarding the employment of new workers and occupational safety costs (D3); other tax costs (D4), referring to penalty payment due to unemployment of legally prescribed number of persons with disabilities, on average, amounted to five RSD per hour actually worked.

**Chart 1.** Average labour costs, per hour actually worked, by the main components of labour costs, 2016 (RSD)

Labour costs comprise all costs for employees paid by the employer less any subsidies recived.

All components of labour costs, which have the earnings character, are shown in gross amount with accompanying taxes and contributions at the expense of an employee.

Therefore, in the structure of labour costs (D) the largest share is by direct remuneration to employees (allowances and bonuses with accompanying taxes and contributions at the expense of an employee) amounting to 71.1% (D11111), then followed by statutory social-security contributions at the expense of employer with a share of 13.6% (D 1211), while payments for days not worked, i.e. days of holidays/vacation, days of official public holidays and similar are on third place based on the size and amount to 8.5% (D1113). These three components collectively make up 93.2% of labour costs. Based on this it can be concluded that the biggest share in the labour costs have so called basic – statutory employer costs based on manpower engagement. Collectively agreed, contractual and voluntary social-security contributions payable by the employer have the smallest share (D1212) and other taxes (D4), related to penalty payment due to unemployment of legally prescribed number of persons with disabilities, and each of them have a share of 0.2% in total labour costs. Total labour costs are reduced by 2.1%, the amount of subsidies received by the employer (D5) (Chart 2).

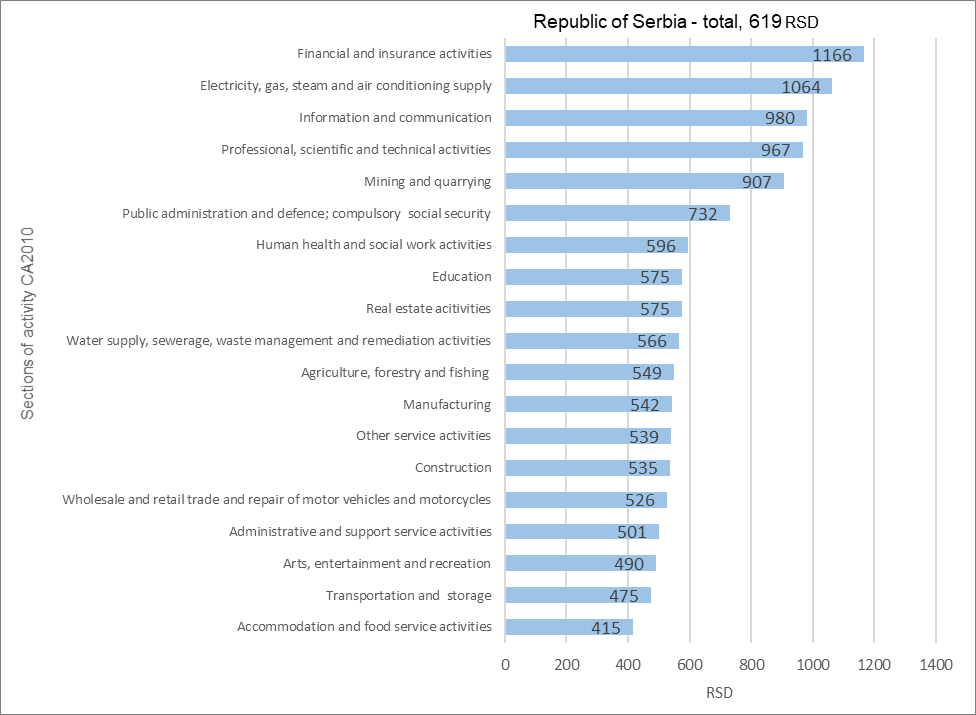
**Chart 2.** Structure of labour costs, 2016 (%)[[2]](#footnote-2)

**Labour costs by sections of activity**

The largest amount of average labour costs (D) per hour actually worked is recorded in the section “Financial and Insurance Activities” and amounts to 1.166 RSD, which is nearly twice more than the average amount in the Republic. The lowest labour costs per hour actually worked is recorded in the sections of economic activities: “Accommodation and Food Services”, “Transportation and Storage” and “Arts, Entertainment and Recreation”, amounting to less than 500 RSD (Chart 2).

The survey is conducted in a four-year period on business entities with 10 or more employees in the reference year.

**Chart 3.** Average hourly labour costs per hour actually worked by sections of activity, 2016



Vocational training costs (D2) include costs for courses, seminars, symposiums, business trips and similar, and in total labour costs (D) have a share of 0.3% (Chart 2). The activity sector “Financial and Insurance Activities” is significantly distinguished also by the amount of vocational training costs and amounts to seven RSD per hour actually worked. The amount of these employer’s allocations is significant only in the activity sections “Professional, Scientific and Technical Activities” (six RSD per hour actually worked) and “Information and Communication” (four RSD per hour actually worked). Оther activity sections, according to the amount of vocational training costs, are at the level or below the level of average in the Republic, which amounts to two RSD (Table 1).

The share of other expenditure paid by the employer (D3) in the total labour costs (D) amount to 0.4% (i.e., two RSD per hour actually worked). These costs include the employers’ costs in relation to employment of new workers (for job advertisements, employment agencies, costs of interview with candidates etc.) and costs for safety services regarding the purchase of protective clothing and work clothes. Therefore, activity section ranking according to the amount of this employers’ expense follows a logical sequence, if a justifiable assumption that in this category safety costs are dominant, is taken into consideration. The amount of this allocations is the biggest in the activity sections “Construction” and “Mining and quarring”, five RSD per hour actually worked (Table 1).

Subsidies received by the employer (D5) include all types of subsidies from country or other companies or organisations from the country or abroad with the goal of subsidization of labour costs, partially or entirely, and in 2016, at the level of the Republic of Serbia, labour costs were reduced on average by 13 RSD per hour actually worked. The amount of subsidies above average per hour actually worked is recorded in the activity sections “Mining and quarrying” (147 RSD) and “Transportation and Storage” (124 RSD), while in the activity sections “Construction”, “Financial and Insurance Activities”, “Real Estate activities” and “Education”, the amount of subsidies is less than 0.5 of given unit of measure (Table 1).

**Labour costs per hour actually worked by size class of the enterprise**

Average hourly labour costs (D) per hour actually worked are directly proportionate to the size class of the enterprise. For enterprise with more than thousand employees a share of subsidies amounts to 5.5%, while for other categories of business entities the percentage is not bigger than 1% (Chart 4).

**Chart 4.** Average hourly labour costs (D1) and the amounts of subsidies received by the employer (D5) per hour actually worked, bysize class of the enterprise, 2016

If the size class of the enterprise and performed activity are observed, big companies (from 500 to 999 employees) in the mining section where average hourly labour costs per hour actually worked amount to 1.567 RSD are distinguished as companies with highest labour costs. On the other hand, the lowest labour costs per hour actually worked (141 RSD) are recorded in local units – оrganizational parts of big companies (with 1000 and more employees) which perform the activity “Accommodation and Food Services” (Table 3).

**Hours of work**

With the labour cost survey, data on hours paid and hours actually worked are also collected. In 2016 employees worked on average about 80.4% of total working hours, which is the amount of share of hours actully worked in total paid hours. The remaining hours are paid, but not actually worked. Paid and not actually worked hours imply hours of annual leave, sick leave up to 30 days, state and religious holidays and other not mentioned paid and not actually worked hours. The biggest share of paid and not actually worked hours is recorded in the activity section “Mining and quarrying” (24.2%), аnd the smallest in the section “Wholesale and Retail Trade and Repair of Motor Vehicles and Motorcycles” (16.3%).

Average monthly actually worked hours of full-time employees amounted to 137 hours, while the average monthly actually worked hours of part-time employees amounted to 72 hours (Table 4).

The highest average monthly paid hours per employee are recorded in the activity section “Mining and quarrying” (178), while the average monthly actually worked hours are the highest in the activity sections “Construction” and “Аdministrative and Support Services” (140). Both average monthly paid and actually worked hours per employee are the lowest in the activity sector “Education” (151 paid, 121 actually worked hours) (Chart 5).

**Chart 5.** Average monthly paid and actually worked hours per employee, by sections of activity, 2016

**Comparison with the previous period of 2012**

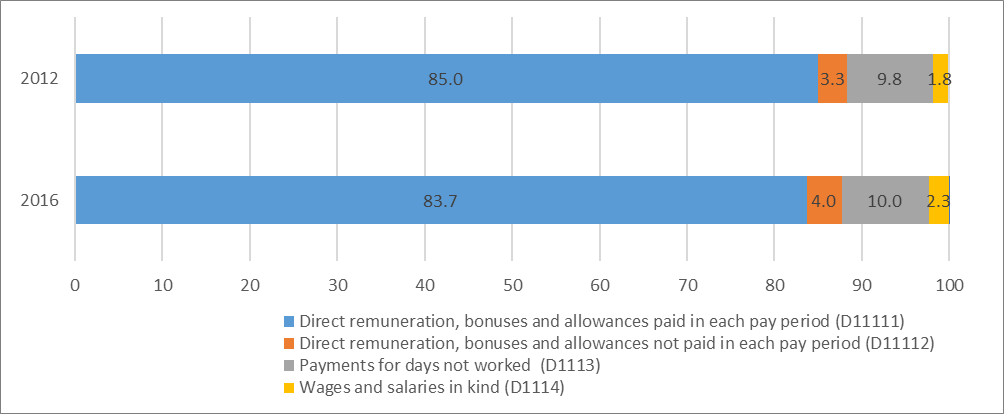
In relation to previously observed period of 2012, the highest growth was recorded by average employer costs by hour actually worked, regarding the compensation of employees (D1) – by 5.2%. The compensation of employees include direct remuneration, bonuses and allowances paid in each pay period (D11111), direct remuneration, bonuses and allowances not paid in each pay period (D11112), payments for days not worked (D1113), and wages and salaries in kind (D1114). Vocational training costs (D2), as well as other expenditure paid by the employer (D3) per hour actually worked, remained on the same level, while the amount of subsidies received by the employer (D5) was more than the double. Data on taxes (D4) – employer costs related to performance of obligation of employing people with disabilities, were not collected in 2012, therefore the comparison of total labour costs was omitted (Chart 6).

**Chart 6.** Average labour costs per hour actually worked in 2012 and 2016

3 Data on taxes (D4) – employer costs related to performance of obligation of employing people with disabilities were not collected in 2012.

The share of direct remuneration, bonuses and allowances paid in each pay period (D11111) in total wages and salaries (D11) in 2016 amounted to 83.7%, which in relation to 2012 is less by 1.3 percentage points (p.p.). On the other hand, the share of direct remuneration, bonuses and allowances not paid in each pay period (D11112) is higher by 0.7 p.p. and in 2016 amounts to 4% of total wages and salaries (Chart 7). Direct remuneration, bonuses and allowances not paid in each pay period imply payment based on work performance and payments based on contribution to employer’s business success – awards, premiums and bonuses, recourse for using annual leave and jubilee awards, as well as other payments pursuant to General Act and Employment Contract. The highest growth of average direct remuneration, bonuses and allowances not paid in each pay period (D11112) per hour actually worked was recorded in the activity sector “Аdministrative and Support Services”, where the amount for 2016, in relation to four years prior, was almost four times higher, while the greatest decrease was recorded in the activity sector “Public Administration and Defence; Compulsory Social Security”, where the amount was halved in relation to 2012. In both observed periods, the largest amount of direct remuneration, bonuses and allowances not paid in each pay period was recorded in the activity sector “Financial and Insurance Activities”, and in 2016 amounts to 76 RSD per hour actually worked (Table 6).

**Chart 7.** The share of individual components of wages and salaries in total wages and salaries (D11) in 2012 and 2016 (%)



Wages and salaries (D11)

{

Payments for days not worked (D1113), which imply earnings compensation for leave from work at the time of state and religious holidays, which are non-working days, earnings compensation for days of annual leave, paid leave, earnings compensation at the time of business interruption without employee’s fault and earnings compensation in other cases when the employer establishes the right to earnings compensation by General Act or Employment Contract. In 2016 the share of payments for days not worked (D1113) in total wages and salaries (D11) was increased by 0.2 p.p. (Chart 7). The share of wages and salaries in kind (D1114) for 2016 in total wages and salaries (D11) amounts to 2.3%, which in relation to 2012 represents an increase by 0.5 p.p. Wages and salaries in kind are related to estimated values of all goods and services provided to employees. Тhis includes costs such as: costs of using a company car, housing costs, benefits in kind, payments in securities and similar.

Employers' social contributions (D12) imply employers' actual social contributions (D121) and employers' imputed social contributions (D122). Employers' actual social contributions (D121) imply statutory social-security contributions paid to social-security institutions and are prescribed by the law, and collectively agreed, contractual and voluntary social-security contributions additionally to the one prescribed by the law (eg. contractual and voluntary pension security). Employers' imputed social contributions (D122) imply earnings compensation at the time of leave due to temporary incapacity for work up to 30 days, employers' imputed social contributions for pensions and health care, payments to employees goingt to the old-age pension and payments to employees whose work is no longer needed,and other imputed social contributions of the employer such as one-time compensations of employees pursuant to the social program, assistance to employee and its family and similar. In 2016, the share of employers' imputed social contributions (D 122) in the total employer’s social contributions (D12) amounted to 15.4%, which represents an increase by 2.5 p.p. in relation to 2012. The largest share of employers' imputed social contributions (D122) in total employer’s social contributions (D12) for 2016 was recorded in the activity sector “Transportation and Storage”, amounting 30.9%. In the above mentioned section the most important change in the structure of employer’s social contributions (D 12) came about simultaneously, as the share of employers' imputed social contributions (D 122) was increased by 15.4 p.p. in relation to 2012 (Table 9).

**RESULTS**

**Short overview of basic variables, 2016.**

REPUBLIC OF SERBIA

|  |  |  |
| --- | --- | --- |
| Code | Name of variable | Number of employees (in thous) |
|  |  |  |
| A1 | Total number of employees | 1433.6 |
| A11 | Full-time employees | 1388.1 |
| A12 | Part-time employees | 45.5 |
| A121 | Part-time employees converted into full-time units | 23.8 |

|  |  |  |  |
| --- | --- | --- | --- |
| Code | Name of variable | Total number of hours worked.  (in thous) | Average monthly hours worked |
|  |  |  |  |
| B1 | Total hours actually worked | 2326550.2 | 135 |
| B11 | Hours actually worked by full-time employees | 2287432.7 | 137 |
| B12 | Hours actually worked by part-time employees | 39117.4 | 72 |
| C1 | Total hours paid | 2881575.1 | 168 |
| C11 | Paid hours for full-time employees | 2833655.1 | 170 |
| C12 | Paid hours for part-time employees | 47919.9 | 88 |

RSD

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Code | Name of variable | Total labour costs (mil.RSD) | Average monthly labour costs per employee (in full-time equivalents) | Average labour costs per paid hour | Average labour costs per hour actually worked |
|  |  |  |  |  |  |
| D | Labour costs | 1440686.3 | 85029 | 500 | 619 |
| D1 | Compensation of employees | 1459177.3 | 86121 | 506 | 627 |
| D11 | Wages and salaries | 1223057.3 | 72185 | 424 | 526 |
| D1111 | Direct remuneration. bonuses and allowances | 1072951.1 | 63325 | 372 | 461 |
| D11111 | Direct remuneration. bonuses and allowances paid in each pay period | 1024275.8 | 60453 | 355 | 440 |
| D11112 | Direct remuneration. bonuses and allowances not paid in each pay period | 48675.3 | 2873 | 17 | 21 |
| D1113 | Payments for days not worked | 121881.0 | 7193 | 42 | 52 |
| D1114 | Wages and salaries in kind | 28225.2 | 1666 | 10 | 12 |
| D12 | Employers' social contributions | 236119.9 | 13936 | 82 | 101 |
| D121 | Employers' actual social contributions | 199654.6 | 11784 | 69 | 86 |
| D122 | Employers' imputed social contributions | 36465.3 | 2152 | 13 | 16 |
| D2 | Vocational training costs | 4273.8 | 252 | 1 | 2 |
| D3 | Other expenditure paid by the employer | 5319.2 | 314 | 2 | 2 |
| D4 | Taxes | 2509.3 | 148 | 1 | 1 |
| D5 | Subsidies received by the employer | 30593.3 | 1806 | 11 | 13 |

**Note:** Methodological solutions that are fully harmonised with European recommendations (European Statistical Office) are used in this survey. thus making possible data of the Republic of Serbia comparable with other countries. Used are the definitions and recommendations published in the following regulations: Council Regulation (EC) No 530/1999 of 9 March 1999; Commission Regulation (EC) No 1726/1999 of 27 July 1999. Commission Regulation (EC) No 1737/2005 of 21 October 2005). The terms and definitions of Labour Cost Survey variables are determined by regulation Commission Regulation (EC) No.1737 / 2005of 21 October 2005. The names of specific variables on the Serbian language does not represent a direct translation from the English language. they are formulated to correspond to the contents of variables. and to comply with terms used in the national legislation and accounting system.

**Тable 1.** Average labour costs per hour actually worked by sections of activity, 2016.

REPUBLIC OF SERBIA RSD

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Labour costs (D) | Compensation of employees | | | Vocational training costs (D2) | Other expenditure paid by the employer (D3) | Taxes  (D4) | Subsidies received by the employer (D5) |
| Total (D1) | where of: | |
| Wages and salaries (D11) | Employers' social contri-  butions (D12) |
|  |  |  |  |  |  |  |  |  |
| **TOTAL** | **619** | **627** | **526** | **101** | **2** | **2** | **1** | **13** |
|  |  |  |  |  |  |  |  |  |
| **TOTAL - excluding section Аgriculture, forestry and fishing** | **621** | **629** | **527** | **102** | **2** | **2** | **1** | **13** |
| Agriculture, forestry and fishing | 549 | 546 | 460 | 85 | 1 | 3 | 1 | 2 |
| Mining and quarrying | 907 | 1046 | 824 | 222 | 2 | 5 | 0 | 147 |
| Manufacturing | 542 | 536 | 448 | 88 | 1 | 4 | 1 | 1 |
| Electricity, gas, steam and air conditioning supply | 1064 | 1059 | 812 | 247 | 2 | 4 | 0 | 2 |
| Water supply, sewerage, waste management and remediation activities | 566 | 569 | 478 | 91 | 1 | 4 | 1 | 9 |
| Construction | 535 | 527 | 444 | 83 | 1 | 5 | 2 | 0 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 526 | 522 | 447 | 75 | 1 | 2 | 1 | 1 |
| Transportation and storage | 475 | 595 | 481 | 114 | 1 | 2 | 1 | 124 |
| Accommodation and food service activities | 415 | 415 | 350 | 65 | 1 | 2 | 1 | 3 |
| Information and communication | 980 | 996 | 830 | 166 | 4 | 2 | 2 | 25 |
| Financial and insurance activities | 1166 | 1154 | 966 | 188 | 7 | 1 | 3 | 0 |
| Real estate acitivities | 575 | 570 | 474 | 97 | 1 | 3 | 1 | 0 |
| Professional, scientific and technical activities | 967 | 973 | 841 | 132 | 6 | 2 | 2 | 16 |
| Administrative and support service activities | 501 | 498 | 425 | 73 | 1 | 2 | 1 | 2 |
| Public administration and defence; compulsory social security | 732 | 730 | 618 | 112 | 2 | 2 | 0 | 2 |
| Education | 575 | 573 | 489 | 84 | 1 | 0 | 0 | 0 |
| Human health and social work activities | 596 | 593 | 498 | 95 | 2 | 1 | 1 | 1 |
| Arts. entertainment and recreation | 490 | 492 | 418 | 74 | 1 | 1 | 1 | 5 |
| Other service activities | 539 | 541 | 461 | 80 | 1 | 3 | 1 | 5 |

**Тable 2.** Average labour costs per hour actually worked by size class of the enterprise, 2016.

REPUBLIC OF SERBIA RSD

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Labour costs (D) | Compensation of employees | | | Vocational training costs (D2) | Other expenditure paid by the employer (D3) | Taxes (D4) | Subsidies received by the employer (D5) |
| Total (D1) | where of: | |
| Wages and salaries (D11) | Employers' social contri-  butions (D12) |
| Size class of the enterprise according to the number of employees | 10–49 | 489 | 486 | 417 | 69 | 1 | 2 | 1 | 1 |
| 50–249 | 595 | 593 | 501 | 92 | 2 | 2 | 1 | 3 |
| 250–499 | 649 | 647 | 548 | 99 | 2 | 2 | 1 | 4 |
| 500–999 | 688 | 682 | 570 | 112 | 3 | 2 | 1 | 1 |
| 1000 or more employees | 705 | 739 | 607 | 132 | 2 | 3 | 1 | 39 |

**Тable 3.** Average labour costs per hour actually worked by sections of activity and by size class of the enterprise, 2016.

REPUBLIC OF SERBIA RSD

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Size class of the enterprise according to the number of employees | | | | |
| 10–49 | 50–249 | 250-499 | 500–999 | 1000 or more employees |
|  |  |  |  |  |  |
| **TOTAL** | **489** | **595** | **649** | **688** | **705** |
| **TOTAL - excluding section Аgriculture, forestry and fishing** | **488** | **597** | **651** | **690** | **706** |
| Agriculture, forestry and fishing | 542 | 497 | 532 | 406 | 672 |
| Mining and quarrying | 613 | 633 | 1021 | 1567 | 912 |
| Manufacturing | 374 | 519 | 610 | 664 | 663 |
| Electricity, gas, steam and air conditioning supply | 631 | 804 | 877 | - | 1113 |
| Water supply, sewerage. waste management and remediation activities | 467 | 528 | 514 | 593 | 734 |
| Construction | 386 | 598 | 671 | 609 | 871 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 473 | 573 | 573 | 559 | 533 |
| Transportation and storage | 380 | 487 | 559 | 961 | 433 |
| Accommodation and food service activities | 340 | 512 | 432 | 552 | 141 |
| Information and communication | 841 | 1286 | 1236 | 1358 | 666 |
| Financial and insurance activities | 1403 | 1096 | 1138 | 1299 | 1126 |
| Real estate acitivities | 614 | 554 | 459 | - | - |
| Professional. scientific and technical activities | 883 | 1084 | 1008 | 814 | 1040 |
| Administrative and support service activities | 476 | 575 | 422 | 543 | 495 |
| Public administration and defence; compulsory social security | 781 | 610 | 699 | 742 | 770 |
| Education | 556 | 545 | 754 | 685 | 667 |
| Human health and social work activities | 434 | 637 | 568 | 603 | 617 |
| Arts. entertainment and recreation | 495 | 515 | 426 | 420 | 555 |
| Other service activities | 504 | 548 | 716 | - | 274 |

**Тable 4.** Average monthly paid hours and hours actually worked by sections of activity, 2016.

REPUBLIC OF SERBIA

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Total hours paid | Total hours actually worked | Paid hours for full-time employees | Hours actually worked by full-time employees | Paid hours for part-time employees | Hours actually worked by part-time employees |
|  |  |  |  |  |  |  |
| **TOTAL** | **168** | **135** | **170** | **137** | **88** | **72** |
| **TOTAL - excluding section Аgriculture, forestry and fishing** | **167** | **135** | **170** | **137** | **87** | **71** |
| Agriculture, forestry and fishing | 168 | 137 | 169 | 137 | 125 | 114 |
| Mining and quarrying | 178 | 135 | 178 | 135 | 83 | 72 |
| Manufacturing | 169 | 137 | 170 | 138 | 89 | 73 |
| Electricity, gas, steam and air conditioning supply | 174 | 135 | 174 | 135 | 69 | 53 |
| Water supply. Sewerage, waste management and remediation activities | 172 | 137 | 172 | 137 | 75 | 63 |
| Construction | 169 | 140 | 170 | 140 | 82 | 70 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 166 | 139 | 166 | 139 | 93 | 75 |
| Transportation and storage | 173 | 138 | 173 | 138 | 78 | 66 |
| Accommodation and food service activities | 162 | 135 | 164 | 136 | 125 | 101 |
| Information and communication | 169 | 137 | 170 | 138 | 88 | 72 |
| Financial and insurance activities | 158 | 126 | 167 | 133 | 65 | 56 |
| Real estate acitivities | 160 | 132 | 161 | 133 | 54 | 47 |
| Professional, scientific and technical activities | 168 | 139 | 169 | 140 | 62 | 52 |
| Administrative and support service activities | 168 | 140 | 169 | 141 | 70 | 62 |
| Public administration and defence; compulsory social security | 172 | 137 | 172 | 137 | 97 | 77 |
| Education | 151 | 121 | 170 | 136 | 90 | 72 |
| Human health and social work activities | 171 | 132 | 172 | 132 | 92 | 76 |
| Arts. entertainment and recreation | 166 | 136 | 167 | 137 | 83 | 72 |
| Other service activities | 167 | 138 | 168 | 139 | 73 | 56 |

**Тable 5.** Average monthly paid hours and hours actually worked by size class of the enterprise, 2016.

REPUBLIC OF SERBIA

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Total hours paid | Total hours actually worked | Paid hours for full-time employees | Hours actually worked by full-time employees | Paid hours for part-time employees | Hours actually worked by part-time employees |
| Size class of the enterprise according to the number of employees | 10–49 | 163 | 137 | 167 | 140 | 92 | 77 |
| 50–249 | 164 | 134 | 169 | 138 | 89 | 72 |
| 250-499 | 169 | 136 | 170 | 137 | 72 | 60 |
| 500–999 | 171 | 136 | 172 | 136 | 94 | 71 |
| 1000 or more employees | 172 | 135 | 173 | 136 | 67 | 56 |

**Тable 6**. Average wages and salaries per hour actually worked by sections of activity, 2016.

REPUBLIC OF SERBIA RSD

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Wages and salaries (D11) | Direct remuneration. bonuses and allowances paid in each pay period  (D 11111) | Direct remuneration. bonuses and allowances not paid in each pay period (D 11112) | Payments for days not worked  (D 1113) | Wages and salaries in kind (D 1114) |
|  |  |  |  |  |  |
| **TOTAL** | **526** | **440** | **21** | **52** | **12** |
| **TOTAL - excluding section Аgriculture, forestry and fishing** | **527** | **441** | **21** | **53** | **12** |
| Agriculture, forestry and fishing | 460 | 394 | 16 | 43 | 7 |
| Mining and quarrying | 824 | 605 | 65 | 107 | 47 |
| Manufacturing | 448 | 379 | 20 | 41 | 9 |
| Electricity, gas, steam and air conditioning supply | 812 | 599 | 55 | 124 | 35 |
| Water supply, sewerage, waste management and remediation activities | 478 | 398 | 23 | 46 | 10 |
| Construction | 444 | 381 | 11 | 38 | 14 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 447 | 373 | 29 | 37 | 8 |
| Transportation and storage | 481 | 393 | 17 | 50 | 21 |
| Accommodation and food service activities | 350 | 308 | 9 | 28 | 6 |
| Information and communication | 830 | 671 | 56 | 86 | 17 |
| Financial and insurance activities | 966 | 772 | 76 | 105 | 14 |
| Real estate acitivities | 474 | 399 | 23 | 49 | 3 |
| Professional, scientific and technical activities | 841 | 703 | 55 | 70 | 13 |
| Administrative and support service activities | 425 | 364 | 20 | 34 | 8 |
| Public administration and defence; compulsory social security | 618 | 536 | 4 | 59 | 20 |
| Education | 489 | 423 | 5 | 54 | 7 |
| Human health and social work activities | 498 | 422 | 8 | 63 | 5 |
| Arts. entertainment and recreation | 418 | 363 | 12 | 38 | 5 |
| Other service activities | 461 | 398 | 13 | 42 | 9 |

**Тable 7.** Structure of wages and salaries by size class of the enterprise, 2016. (%)

REPUBLIC OF SERBIA

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | Wages and salaries (D11) | Direct remuneration. bonuses and allowances paid in each pay period  (D 11111) | Direct remuneration. bonuses and allowances not paid in each pay period (D 11112) | Payments for days not worked  (D 1113) | Wages and salaries in kind (D 1114) |
| Size class of the enterprise according to the number of employees | 10–49 | 100.0 | 86.2 | 3.7 | 8.3 | 1.8 |
| 50–249 | 100.0 | 84.7 | 3.9 | 9.6 | 1.7 |
| 250-499 | 100.0 | 84.2 | 4.3 | 9.8 | 1.6 |
| 500–999 | 100.0 | 82.7 | 4.5 | 10.6 | 2.1 |
| 1000 or more employees | 100.0 | 81.9 | 3.9 | 10.9 | 3.3 |

**Тable 8.** Structure of wages and salaries by sections of activity, 2016. (%)

REPUBLIC OF SERBIA

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Wages and salaries (D11) | Direct remuneration. bonuses and allowances paid in each pay period  (D 11111) | Direct remuneration. bonuses and allowances not paid in each pay period (D 11112) | Payments for days not worked  (D 1113) | Wages and salaries in kind (D 1114) |
|  |  |  |  |  |  |
| **TOTAL** | **100.0** | **83.7** | **4.0** | **10.0** | **2.3** |
| **TOTAL - excluding section Аgriculture, forestry and fishing** | **100.0** | **83.7** | **4.0** | **10.0** | **2.3** |
| Agriculture, forestry and fishing | 100.0 | 85.6 | 3.5 | 9.3 | 1.6 |
| Mining and quarrying | 100.0 | 73.4 | 7.9 | 13.0 | 5.7 |
| Manufacturing | 100.0 | 84.5 | 4.4 | 9.1 | 2.0 |
| Electricity, gas, steam and air conditioning supply | 100.0 | 73.7 | 6.7 | 15.3 | 4.3 |
| Water supply. sewerage. waste management and remediation activities | 100.0 | 83.4 | 4.8 | 9.6 | 2.2 |
| Construction | 100.0 | 85.7 | 2.5 | 8.6 | 3.2 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 100.0 | 83.5 | 6.5 | 8.2 | 1.9 |
| Transportation and storage | 100.0 | 81.6 | 3.5 | 10.5 | 4.4 |
| Accommodation and food service activities | 100.0 | 87.8 | 2.5 | 8.1 | 1.6 |
| Information and communication | 100.0 | 80.9 | 6.7 | 10.4 | 2.1 |
| Financial and insurance activities | 100.0 | 79.9 | 7.8 | 10.8 | 1.4 |
| Real estate acitivities | 100.0 | 84.2 | 4.8 | 10.3 | 0.7 |
| Professional, scientific and technical activities | 100.0 | 83.6 | 6.5 | 8.3 | 1.6 |
| Administrative and support service activities | 100.0 | 85.6 | 4.6 | 8.0 | 1.8 |
| Public administration and defence; compulsory social security | 100.0 | 86.7 | 0.6 | 9.5 | 3.2 |
| Education | 100.0 | 86.3 | 1.1 | 11.1 | 1.5 |
| Human health and social work activities | 100.0 | 84.7 | 1.6 | 12.7 | 1.0 |
| Arts. entertainment and recreation | 100.0 | 86.8 | 2.9 | 9.1 | 1.2 |
| Other service activities | 100.0 | 86.3 | 2.7 | 9.0 | 1.9 |

**Тable 9.** Structure of еmployers' social contributions by sections of activity, 2016. (%)

REPUBLIC OF SERBIA

|  |  |  |  |
| --- | --- | --- | --- |
|  | Employers' social contributions (D12) | Employers' actual social contributions (D121) | Employers' imputed social contributions (D122) |
|  |  |  |  |
| **TOTAL** | **100.0** | **84.6** | **15.4** |
| **TOTAL - excluding section Аgriculture, forestry and fishing** | **100.0** | **84.5** | **15.5** |
| Agriculture, forestry and fishing | 100.0 | 87.2 | 12.8 |
| Mining and quarrying | 100.0 | 77.2 | 22.8 |
| Manufacturing | 100.0 | 84.0 | 16.0 |
| Electricity, gas, steam and air conditioning supply | 100.0 | 77.6 | 22.4 |
| Water supply, sewerage, waste management and remediation activities | 100.0 | 84.3 | 15.7 |
| Construction | 100.0 | 86.8 | 13.2 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 100.0 | 92.2 | 7.8 |
| Transportation and storage | 100.0 | 69.1 | 30.9 |
| Accommodation and food service activities | 100.0 | 85.5 | 14.5 |
| Information and communication | 100.0 | 84.4 | 15.6 |
| Financial and insurance activities | 100.0 | 87.0 | 13.0 |
| Real estate acitivities | 100.0 | 85.9 | 14.1 |
| Professional, scientific and technical activities | 100.0 | 91.6 | 8.4 |
| Administrative and support service activities | 100.0 | 89.6 | 10.4 |
| Public administration and defence; compulsory social security | 100.0 | 86.1 | 13.9 |
| Education | 100.0 | 89.7 | 10.3 |
| Human health and social work activities | 100.0 | 83.7 | 16.3 |
| Arts. entertainment and recreation | 100.0 | 90.4 | 9.6 |
| Other service activities | 100.0 | 85.5 | 14.5 |

**Тable 10.** Structure of еmployers' social contributions by size class of the enterprise, 2016. (%)

REPUBLIC OF SERBIA

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | Employers' social contributions (D12) | Employers' actual social contributions (D121) | Employers' imputed social contributions (D122) |
| Size class of the enterprise according to the number of employees | 10–49 | **100.0** | **92.8** | **7.2** |
| 50–249 | 100.0 | 86.9 | 13.1 |
| 250-499 | 100.0 | 87.4 | 12.6 |
| 500–999 | 100.0 | 82.6 | 17.4 |
| 1000 or more employees | 100.0 | 79.7 | 20.3 |

**Мethodological explanations**

**Legal basis**

The Labour Cost Survey is conducted on the basis of Law on Official Statistics (RS Official Gazette, no. 104/09, 24/11) and valid Regulation оn Establishment of Individual Statistical Surveys and Serbian Official Statistics Program, which is related to the period of conducting the survey.

**Мethod, time and sources for data collection**

The survey uses a method of reporting based on LCS form, which is completed by every business entity included in the sample. The survey is conducted every four years and accounting period is previous business year. Basic source for data collection are bookkeeping documentation of business entities оn paid wages and other labour costs, as well as the record of personnel department оn employees and hours of work. The form was filled in for the business entity in its entirety, ie. collectively for all organizational parts, whether or not they are on the same or different address.

Observational units are all active business entities (legal entities and entrepreneurs) at the territory of the Republic of Serbia, which in the reference year, on average, have 10 or more employees. Reporting units are selected by method of random sampling.

**Scope of the survey**

The Labour Cost Survey includes all employees in business entities selected by sampling, who have an employment contract with an employer for a fixed or indefinite time, whether working full time or part time, as well as persons who work under a contract of temporary jobs, and who received earnings.The on Labour Costs Survey includes all Classification of Economic Activities sections (2010) where business entities can be registered (A-S).

Since 1999 Statistical Office of the Republic of Serbia does not dispose certain data for АP Kosovo and Metohija, therefore they are not included in the scope of data for the Republic of Serbia (total).

|  |
| --- |
|  |

Contact: [milijana.smiljkovic@stat.gov.rs](mailto:milijana.smiljkovic@stat.gov.rs) Phone: 011 2412-922, ext. 344

Published and printed by: Statistical Office of the Republic of Serbia, 11 050 Belgrade, Milana Rakica 5

Phone: +381 11 2412922 (telephone exchange) • Fax: +381 11 2411260 • www.stat.gov.rs

Responsible: Dr Miladin Kovačević, Director

Circulation: 20 • Periodicity: four-yearly

1. Average annual euro exchange rate is overtaken from the website of National Bank of Serbia. [↑](#footnote-ref-1)
2. While doing the calculation for the structure of labour costs the Eurostat principle was applied, according to which individual components of labour costs are put into relation to total labour costs, which are, based on the definition, previously reduced by the amount of subsidies. [↑](#footnote-ref-2)