

# STATISTICAL RELEASE

# ZR10

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**Salaries and wages statistics**

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## Average salaries and wages per employee, October 2018

Average gross salaries and wages calculated for October 2018 amounted to 69 012 RSD, while average net salaries and wages amounted to 49 901 RSD.

Growth of gross salaries and wages in the period January-October 2018 compared to the same period last year was 5.9% in nominal terms and 3.8% in real terms. At the same time, net salaries and wages increased by 6.4% in nominal terms and by 4.3% in real terms.

Compared with the same month last year, average gross salaries and wages for October 2018 increased by 7.5% in nominal terms and by 5.2% in real terms, while average net salaries and wages increased by 8.0% in nominal terms and by 5.7% in real terms.

Median net salaries and wages for October amounted to 39 278 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

In order to provide data comparability in indices calculation, which has been disturbed by changing the methodology since January 2018, the data for 2017 have been obtained from the same source and in the same manner as the data for 2018.

### 1. Average salaries and wages, October 2018

RSD

	Gross		Net	
	X 2018	I-X 2018	X 2018	I-X 2018
<b>Republic of Serbia – total</b>	<b>69 012</b>	<b>68 132</b>	<b>49 901</b>	<b>49 279</b>
Salaries and wages of employees with indefinite or fixed-term employment contract	69 467	68 561	50 253	49 610
Salaries and wages of employees in temporary or occasional employment	47 814	46 453	33 515	32 559
Salaries and wages of employees in legal entities	73 039	72 143	52 871	52 237
Salaries and wages of entrepreneurs and their employees	38 583	37 550	27 461	26 724
Salaries and wages in public sector	77 232	76 670	55 637	55 236
Salaries and wages in non - public sector	65 055	63 873	47 140	46 307

### 2. Indices of salaries and wages

	Gross				Net			
	$\frac{X\ 2018}{IX\ 2018}$	$\frac{X\ 2018}{\emptyset\ 2017}$	$\frac{X\ 2018}{X\ 2017}$	$\frac{I-X\ 2018}{I-X\ 2017}$	$\frac{X\ 2018}{IX\ 2018}$	$\frac{X\ 2018}{\emptyset\ 2017}$	$\frac{X\ 2018}{X\ 2017}$	$\frac{I-X\ 2018}{I-X\ 2017}$
Nominal indices	104.2	106.6	107.5	105.9	104.1	107.1	108.0	106.4
Real indices	103.9	103.9	105.2	103.8	103.8	104.4	105.7	104.3

## 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).