

STATISTICAL RELEASE

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Salaries and wages statistics

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Average salaries and wages per employee, May 2019

Average gross salaries and wages calculated for May 2019 amounted to 76 511 RSD, while average net salaries and wages amounted to 55 380 RSD.

Increase of gross salaries and wages in the period January – May 2019, relative to the same period last year, amounted to 9.7% in nominal terms, i.e. 7.0% in real terms. Simultaneously, net salaries and wages increased by 9.9% in nominal terms and by 7.2% in real terms.

Compared with the same month last year, average gross salaries and wages for May 2019 increased by 9.8% in nominal terms and by 7.4% in real terms, while average net salaries and wages increased by 9.9% in nominal terms and by 7.5% in real terms.

Median net salaries and wages for May 2019 amounted to 42 319 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

1. Average salaries and wages, May 2019

RSD

	Gross		Net	
	V 2019	I-V 2019	V 2019	I-V 2019
Republic of Serbia – total	76 511	74 876	55 380	54 252
Salaries and wages of employees with indefinite or fixed-term employment contract	76 936	75 304	55 708	54 583
Salaries and wages of employees in temporary or occasional employment	52 079	50 476	36 503	35 378
Salaries and wages of employees in legal entities	81 261	79 514	58 892	57 688
Salaries and wages of entrepreneurs and their employees	41 482	40 348	29 478	28 679
Salaries and wages in public sector	85 464	84 578	61 449	60 839
Salaries and wages in non - public sector	72 330	70 299	52 546	51 145

2. Indices of salaries and wages

	Gross				Net			
	$\frac{V\ 2019}{IV\ 2019}$	$\frac{V\ 2019}{\varnothing\ 2018}$	$\frac{V\ 2019}{V\ 2018}$	$\frac{I-V\ 2019}{I-V\ 2018}$	$\frac{V\ 2019}{IV\ 2019}$	$\frac{V\ 2019}{\varnothing\ 2018}$	$\frac{V\ 2019}{V\ 2018}$	$\frac{I-V\ 2019}{I-V\ 2018}$
Nominal indices	101,4	111,5	109,8	109,7	101,3	111,5	109,9	109,9
Real indices	101,7	109,1	107,4	107,0	101,6	109,1	107,5	107,2

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).