

STATISTICAL RELEASE

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Labour costs

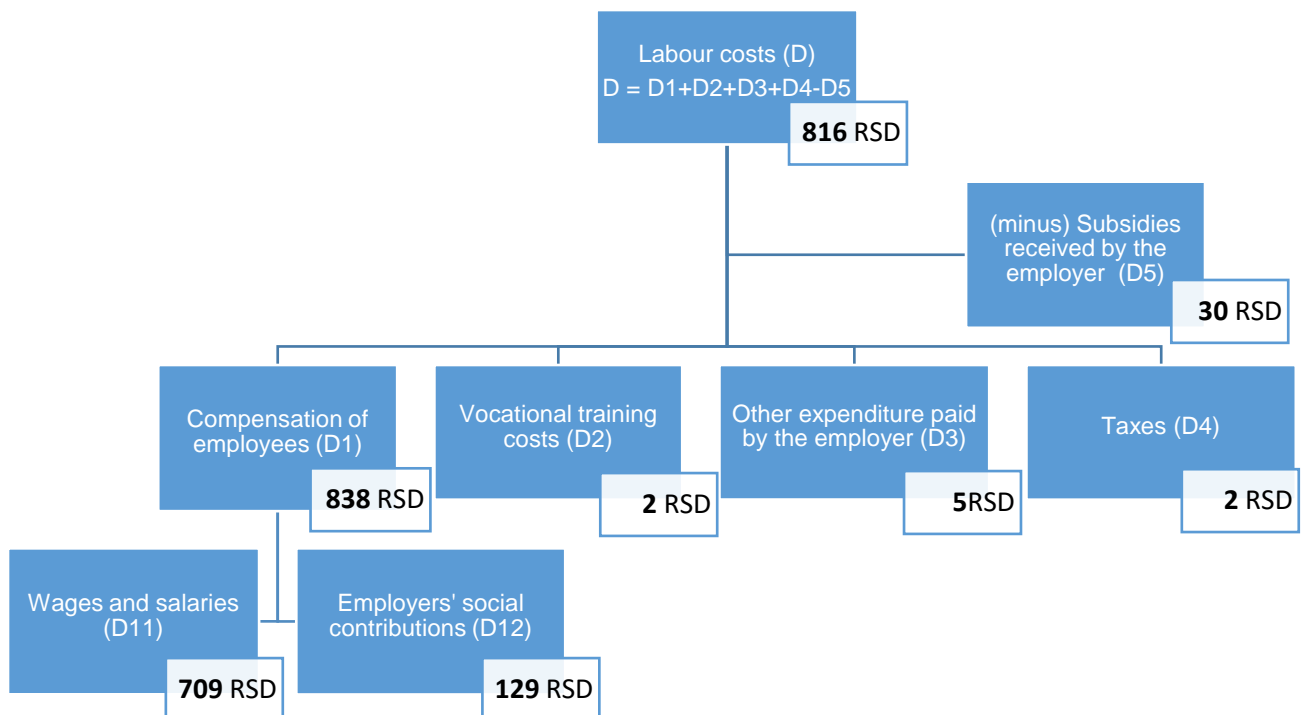
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LABOUR COST SURVEY, 2020

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 2020 amounted to 816 RSD, respectively 6.94 EUR¹. The employers paid the largest amount for the compensation of employees (D1) – wages and social contributions, 838 RSD, while other labour costs such as vocational training costs (D2); other 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 9 RSD per hour actually worked.

Chart 1. Average labour costs, per hour actually worked, by the main components of labour costs, 2020 (RSD)



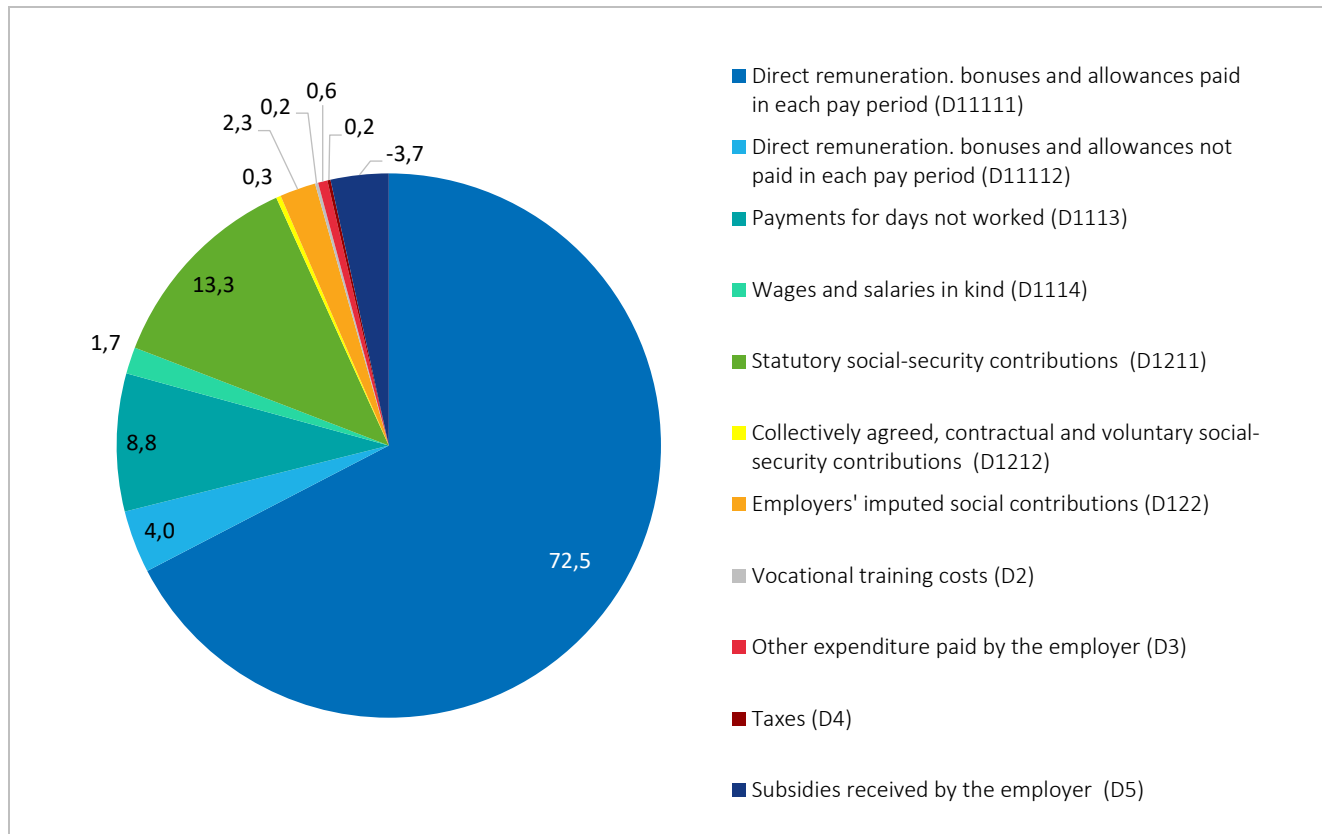
Labour costs comprise all costs for employees paid by the employer less any subsidies received.

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.

¹Average annual euro exchange rate is overtaken from the website of National Bank of Serbia.

Therefore, in the structure of labour costs (D) the largest share refers to direct remuneration to employees (allowances and bonuses with accompanying taxes and contributions at the expense of an employee) amounting to 72.5% (D11111), then statutory social-security contributions at the expense of employer with a share of 13.3% (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, amounting to 8.8%, (D1113). These three components collectively make up 94.6% 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. Vocational training costs (D2) and other taxes (D4) related to penalty payment due to unemployment of legally prescribed number of persons with disabilities have the smallest share, each of them participating with 0.2% in total labour costs. Total labour costs are reduced by 3.7%, the same as the amount of subsidies received by the employer (D5) (Chart 2).

Chart 2. Structure of labour costs, 2020 (%)²



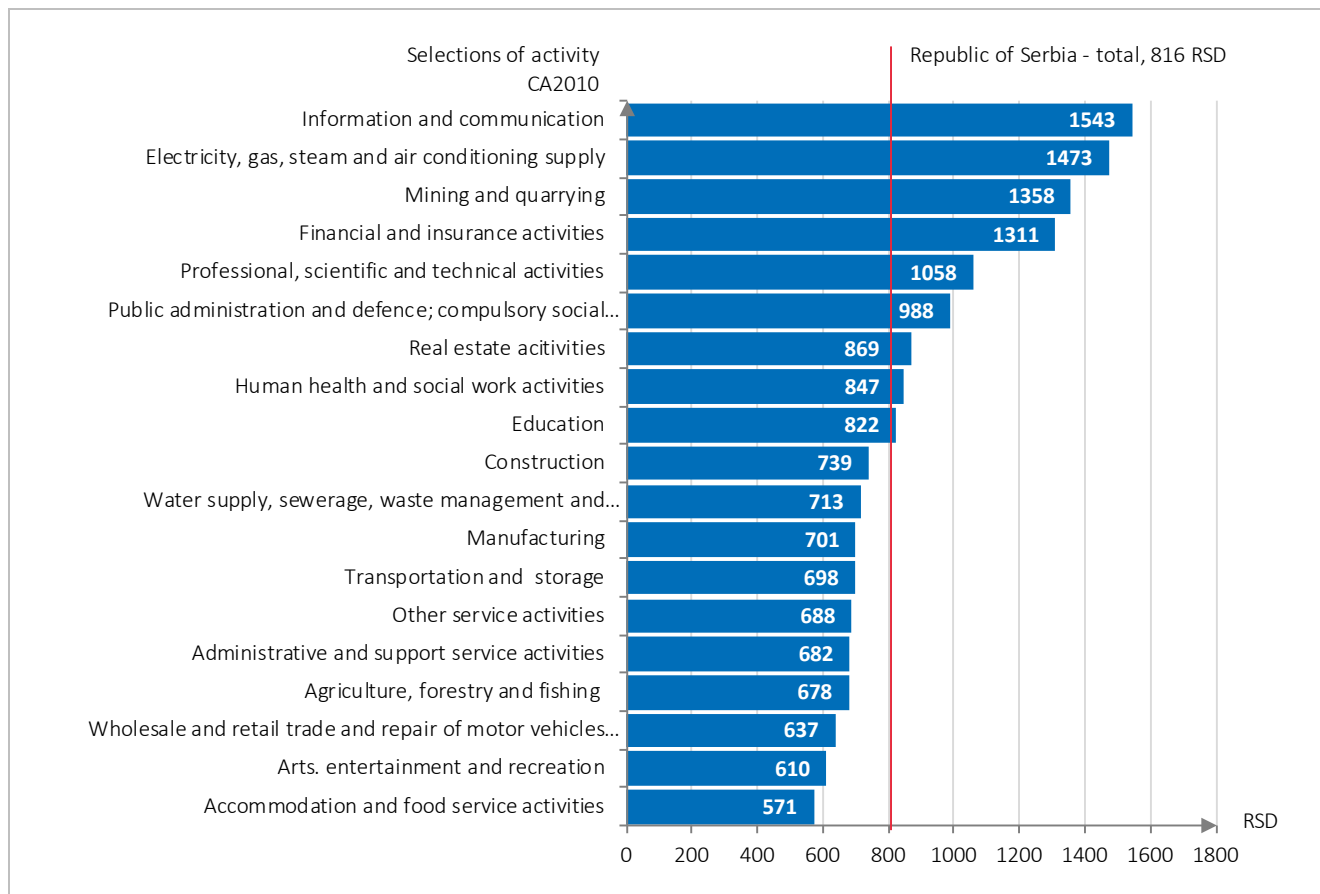
Labour costs by sections of activity

The largest amount of average labour costs (D) per hour actually worked is recorded in the section “Information and communication” and amounts to 1.543 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”, “Arts, Entertainment and Recreation” and “Wholesale and retail trade, repair of motor vehicles and motorcycles”, amounting to less than 640 RSD (Chart 2).

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

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.

Chart 3. Average hourly labour costs per hour actually worked by sections of activity, 2020



Vocational training costs (D2) include costs for courses, seminars, symposiums, business trips and similar, and in total labour costs (D) have a share of 0.2% (Chart 2). The activity sector “Financial and Insurance Activities” is significantly distinguished also by the amount of vocational training costs and amounts to 5 RSD per hour actually worked. The amount of these employer’s allocations is significant only in the activity sections “Professional, Scientific, and Technical Activities”, “Information and Communication” and “Public administration and Defence, Compulsory Social Security (3 RSD per hour actually worked). Other 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 2 RSD (Table 1).

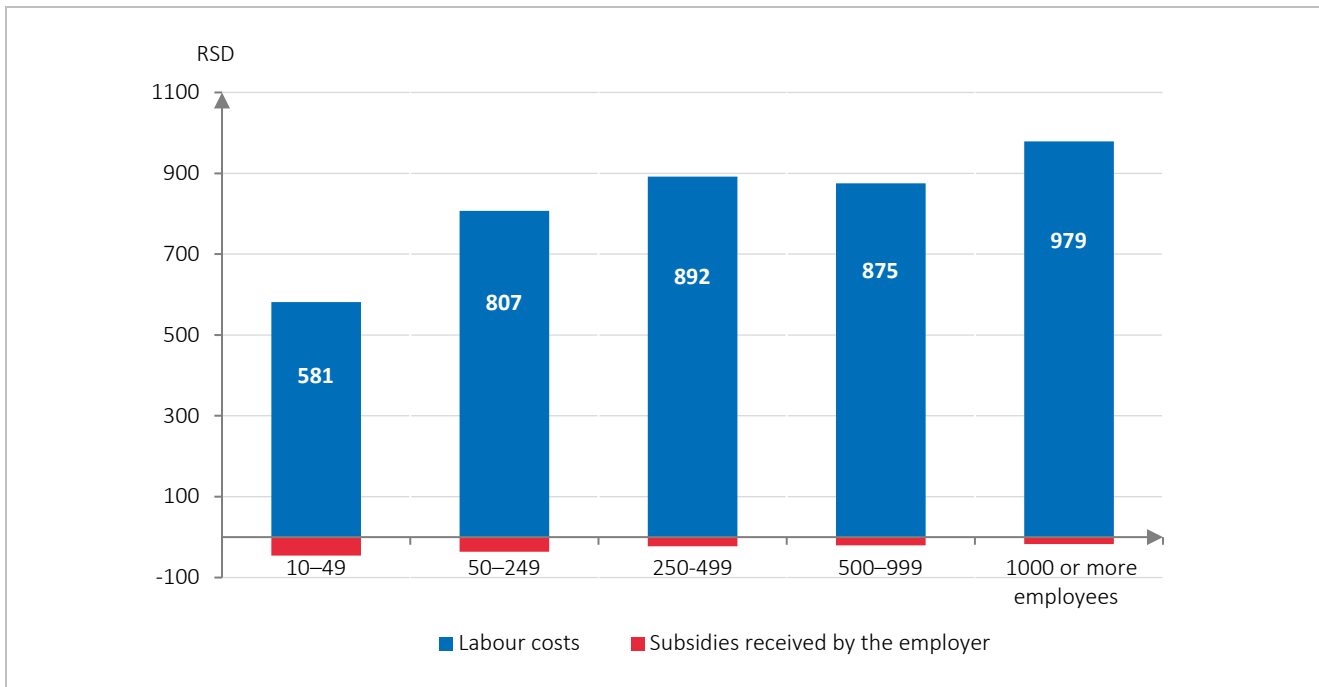
The share of other expenditure paid by the employer (D3) in the total labour costs (D) amount to 0.6% (i.e., 5 RSD per hour actually worked). These costs include the employers’ costs in relation to employment of new workers (for job advertisements, employment agencies, costs of interview with candidates etc.) and costs for safety services regarding the purchase of protective clothing and work clothes. The amount of these allocations is the biggest in the activity sections “Electricity, gas, steam and air conditioning supply” and “Water supply, sewerage, waste and remediation activities”, 14 RSD per hour actually worked, “Mining and Quarrying”, 11 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 2020, at the level of the Republic of Serbia, labour costs were reduced on average by 30 RSD per hour actually worked. The amount of subsidies above average per hour actually worked is recorded in the activity sections “Mining and quarrying” (100 RSD), “Transportation and Storage” and “Professional, Scientific and Technical Activities” (51 RSD), while in the activity sections “Financial and Insurance Activities”, “Public administration and Defence, Compulsory Social Security and “Education”, the amount of subsidies is less than 5 RSD per hour actually worked (Table 1).

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

The highest average hourly labor costs (D) per hour actually worked are in business entities with 1000 and more employees and amounted to 979 RSD. The share of subsidies in business entities with 10 to 49 employees is 7.9%, while for other categories of business entities the percentage is not bigger than 4.5% (Chart 4).

Chart 4. Average hourly labour costs (D1) and the amounts of subsidies received by the employer (D5) per hour actually worked, by size class of the enterprise, 2020



If the size class of the enterprise and performed activity are observed, the companies with the highest labor costs are the companies with 250 to 499 employees in the activity section “Information and Communication”, where the labour costs per hour actually worked amounted to 1,981 RSD. On the other hand, the lowest labour costs per hour actually worked (350 RSD) are recorded in companies with 10 to 49 employees in the activity “Accommodation and Food Services” (Table 3).

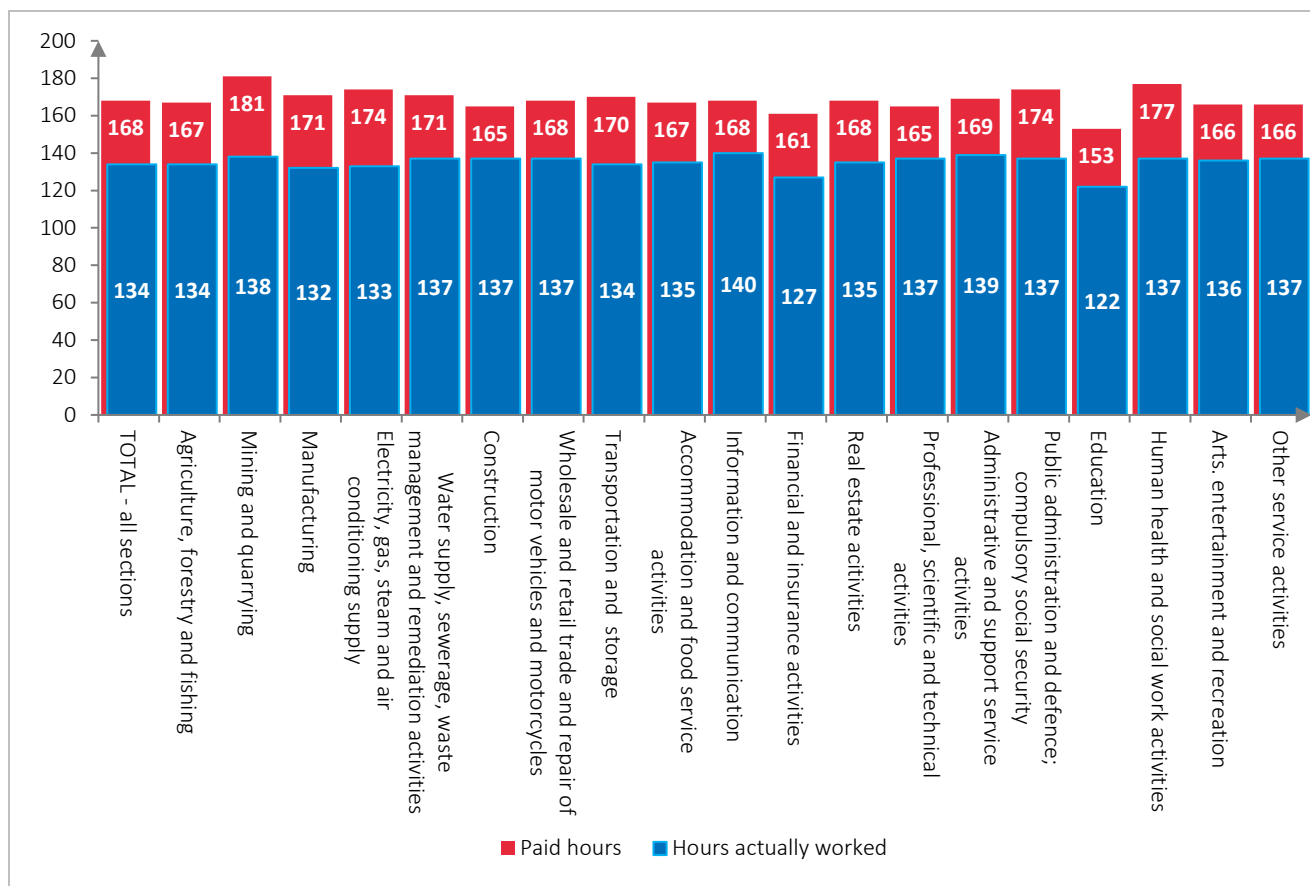
Hours of work

With the labour cost survey, data on hours paid and hours actually worked are also collected. In 2020 employees worked on average about 79.6% of total working hours, which is the amount of share of hours actually 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 sections “Mining and quarrying” and “Electricity, gas, steam and air conditioning supply” (23.5%), and the smallest in the sections “Information and Communication” and “Professional, Scientific and Technical Activities” (17.0%).

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 70 hours (Table 4).

The highest average monthly paid hours per employee are recorded in the activity section “Mining and quarrying” (181), while the average monthly actually worked hours are the highest in the activity section “Information and Communication” (140). Both average monthly paid and actually worked hours per employee are the lowest in the activity section “Education” (153 paid, 122 actually worked hours) (Chart 5).

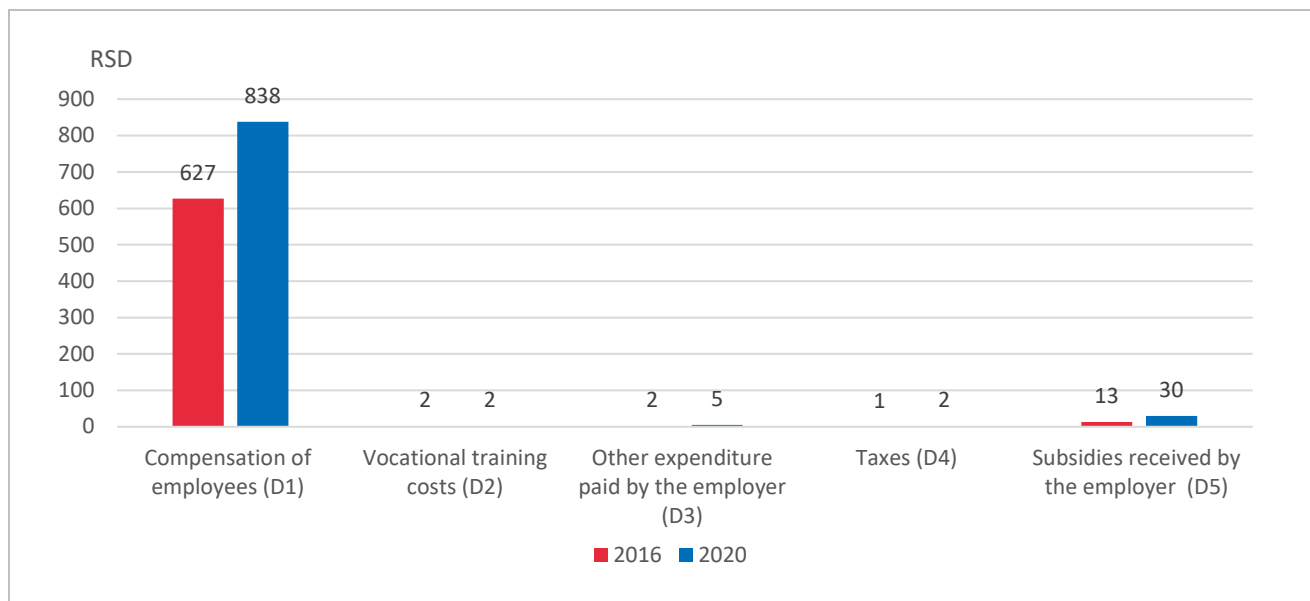
Chart 5. Average monthly paid and actually worked hours per employee, by sections of activity, 2020



Comparison with the previous period of 2016

In relation to previously observed period of 2016, average employer costs by hour actually worked, regarding the compensation of employees (D1) increased by 33.7%. The compensation of employees include direct remuneration, bonuses and allowances paid in each pay period (D11111), direct remuneration, bonuses and allowances not worked in each pay period (D11112), payments for days not worked (D1113), and wages and salaries in kind (D1114). Vocational training costs (D2), remained on the same level, while other expenditure paid by the employer (D3) and the amount of subsidies received by the employer (D5) was more than double. Taxes (D4) - employers' costs related to the fulfillment of the obligation to employ persons with disabilities per hour of work in 2020 amount to 2 dinars and compared to 2016, are also doubled (graph 6).

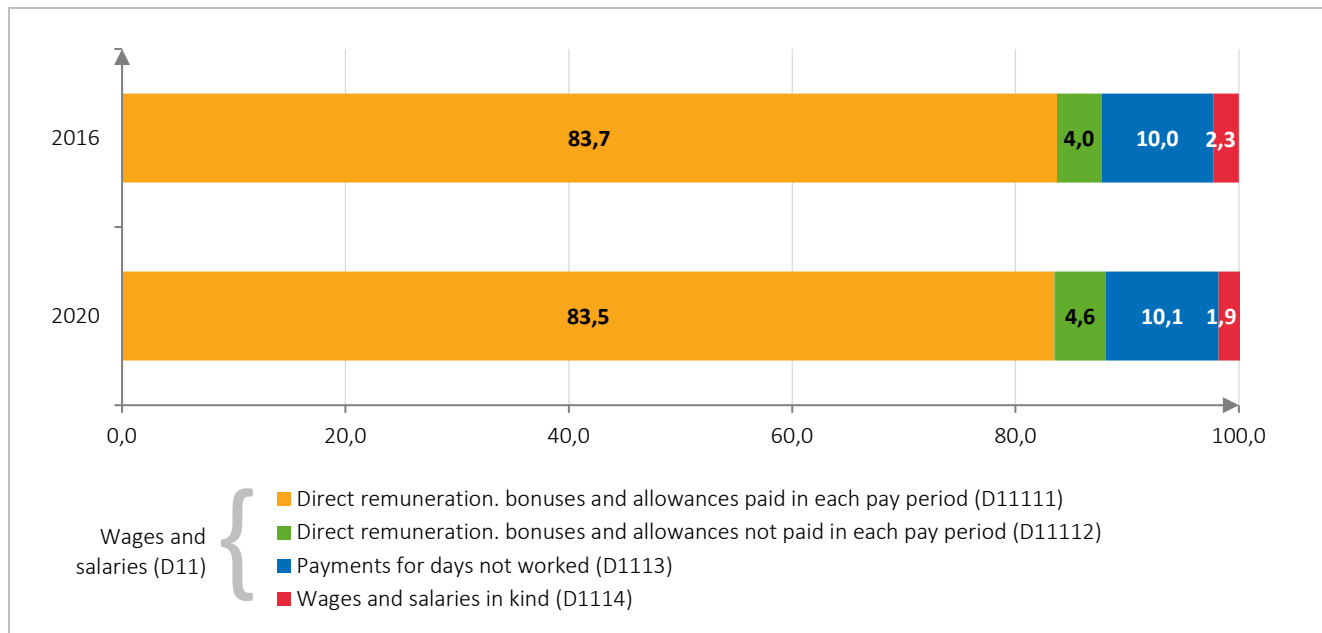
Chart 6. Average labour costs per hour actually worked in 2016 and 2020



The share of direct remuneration, bonuses and allowances paid in each pay period (D11111) in total wages and salaries (D11) in 2020 amounted to 83.5%, which is, in relation to 2016, less by 0.2 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 0.6 p.p. and in 2020 amounts to 4.6% 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 "Construction", where the amount for 2020, in relation to four years prior, was three times higher, while the greatest decrease was recorded in the activity section "Professional, Scientific and Technical Activities" (-10%).

The largest amount of direct remuneration, bonuses and allowances not paid in each pay period was recorded in the activity section "Mining and Quarrying", and in 2020 amounts to 120 RSD, and the smallest in the "State Administration and mandatory social insurance" is 6 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 2016 and 2020 (%)



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 2020 the share of payments for days not worked (D1113) in total wages and salaries (D11) remained on the same level (Chart 7). The biggest share was recorded in activity sector the "Electricity, gas, steam and air conditioning supply" at 13.1%, and the smallest in the "Water supply, sewerage, waste management and remediation activities" at 7.7%

The share of wages and salaries in kind (D1114) for 2020 in total wages and salaries (D11) amounts to 1.9%, which in relation to 2016 represents an decrease by 0.4 p.p. Wages and salaries in kind are related to estimated values of all goods and services provided to employees. This 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 (e.g. 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 going 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 2020, the share of employers' imputed social contributions (D122) in the total employer's social contributions (D12) amounted to 14.4%, which represents an increase of 1.0 p.p. in relation to 2016. The largest share of employers' imputed social contributions (D122) in total employer's social contributions (D12) for 2020 was recorded in the activity section "Water supply, sewerage, waste and remediation activities", amounting 21.4%

RESULTS

Short overview of basic variables, 2020

REPUBLIC OF SERBIA

Code	Name of variable	Number of employees (in thous)
A1	Total number of employees	1668.9
A11	Full-time employees	1608.0
A12	Part-time employees	60.8
A121	Part-time employees converted into full-time units	31.0

Code	Name of variable	Total number of hours worked. (in thous)	Average monthly hours worked
B1	Total hours actually worked	2685251.9	134
B11	Hours actually worked by full-time employees	2633969.0	137
B12	Hours actually worked by part-time employees	51282.8	70
C1	Total hours paid	3374205.6	168
C11	Paid hours for full-time employees	3309032.3	171
C12	Paid hours for part-time employees	65173.2	89

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	2190719.4	111386	649	816
D1	Compensation of employees	2251087.5	114456	667	838
D11	Wages and salaries	1904025.5	96810	564	709
D1111	Direct remuneration. bonuses and allowances	1675680.7	85199	497	624
D11111	Direct remuneration. bonuses and allowances paid in each pay period	1589031.4	80794	471	592
D11112	Direct remuneration. bonuses and allowances not paid in each pay period	86649.4	4406	26	32
D1113	Payments for days not worked	191876.5	9756	57	71
D1114	Wages and salaries in kind	36468.3	1854	11	14
D12	Employers' social contributions	347062.0	17646	103	129
D121	Employers' actual social contributions	296931.9	15097	88	111
D122	Employers' imputed social contributions	50130.2	2549	15	19
D2	Vocational training costs	4319.5	220	1	2
D3	Other expenditure paid by the employer	12325.5	627	4	5
D4	Taxes	4324.5	220	1	2
D5	Subsidies received by the employer	81337.6	4136	24	30

Table 1. Average labour costs per hour actually worked by sections of activity, 2020

REPUBLIC OF SERBIA

RSD

	Labour costs (D)	Compensation of employees			Vocational training costs (D2)	Other expenditure paid by the employer (D3)	Taxes (D4)
		Total (D1)	where of:				
			Wages and salaries (D11)	Employers' social contri- butions (D12)			
TOTAL	816	838	709	129	2	5	2
TOTAL - excluding section Agriculture, forestry and fishing	818	841	711	130	2	5	2
Agriculture, forestry and fishing	678	706	594	112	2	7	2
Mining and quarrying	1358	1445	1217	228	2	11	1
Manufacturing	701	736	620	117	2	6	2
Electricity, gas, steam and air conditioning supply	1473	1462	1239	222	1	14	1
Water supply, sewerage, waste management and remediation activities	713	710	594	116	1	14	1
Construction	739	761	652	109	1	8	3
Wholesale and retail trade and repair of motor vehicles and motorcycles	637	669	569	99	1	3	2
Transportation and storage	698	743	624	119	1	3	2
Accommodation and food service activities	571	614	522	92	1	2	2
Information and communication	1543	1575	1361	214	3	2	4
Financial and insurance activities	1311	1300	1093	207	5	6	4
Real estate activities	869	897	757	139	2	6	2
Professional, scientific and technical activities	1058	1100	944	156	3	3	3
Administrative and support service activities	682	710	603	107	1	3	2
Public administration and defence; compulsory social security	988	977	812	165	3	9	0
Education	822	820	701	119	1	1	0
Human health and social work activities	847	852	714	138	2	1	1
Arts, entertainment and recreation	610	638	543	95	1	1	2
Other service activities	688	708	596	111	2	3	2

Table 2. Average labour costs per hour actually worked by size class of the enterprise, 2020

REPUBLIC OF SERBIA

RSD

	Labour costs (D)	Compensation of employees			Vocational training costs (D2)	Other expenditure paid by the employer (D3)	Taxes (D4)	
		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	581	621	534	88	1	3	2
	50-249	807	837	711	126	1	3	2
	250-499	892	907	768	139	1	4	2
	500-999	875	885	741	144	3	5	2
	1000 or more employees	979	986	826	160	2	8	1

Table 3. Average labour costs per hour actually worked by sections of activity and by size class of the enterprise, 2020

REPUBLIC OF SERBIA

RSD

	Size class of the enterprise according to the number of employees			
	10-49	50-249	250-499	500-999
TOTAL	581	807	892	875
TOTAL - excluding section Agriculture, forestry and fishing	581	811	892	875
Agriculture, forestry and fishing	572	655	829	851
Mining and quarrying	656	855	1498	1172
Manufacturing	450	687	803	870
Electricity, gas, steam and air conditioning supply	787	1007	1023	1068
Water supply, sewerage, waste management and remediation activities	547	697	704	766
Construction	523	852	938	1540
Wholesale and retail trade and repair of motor vehicles and motorcycles	454	697	689	721
Transportation and storage	437	702	610	1399
Accommodation and food service activities	350	792	1272	728
Information and communication	1315	1776	1981	1216
Financial and insurance activities	1250	1187	1199	1396
Real estate activities	892	858	730	-
Professional, scientific and technical activities	836	1284	1381	1068
Administrative and support service activities	792	655	566	509
Public administration and defence; compulsory social security	1007	828	832	827
Education	715	792	1381	910
Human health and social work activities	641	835	822	892
Arts, entertainment and recreation	614	633	432	629
Other service activities	601	613	968	-

Table 4. Average monthly paid hours and hours actually worked by sections of activity, 2020

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	134	171	137	89	70
TOTAL - excluding section Agriculture, forestry and fishing	169	134	172	137	89	70
Agriculture, forestry and fishing	167	134	168	135	83	69
Mining and quarrying	181	138	181	138	101	86
Manufacturing	171	132	172	133	67	53
Electricity, gas, steam and air conditioning supply	174	133	174	133	93	69
Water supply, Sewerage, waste management and remediation activities	171	137	172	138	49	37
Construction	165	137	166	138	77	58
Wholesale and retail trade and repair of motor vehicles and motorcycles	168	137	169	138	97	75
Transportation and storage	170	134	171	135	142	114
Accommodation and food service activities	167	135	169	136	66	54
Information and communication	168	140	169	140	86	71
Financial and insurance activities	161	127	167	132	82	69
Real estate activities	168	135	172	138	71	62
Professional, scientific and technical activities	165	137	168	140	78	66
Administrative and support service activities	169	139	172	141	95	83
Public administration and defence; compulsory social security	174	137	174	137	128	92
Education	153	122	173	139	89	69
Human health and social work activities	177	137	177	137	110	81
Arts, entertainment and recreation	166	136	168	138	100	81
Other service activities	166	137	168	138	97	87

Table 5. Average monthly paid hours and hours actually worked by size class of the enterprise, 2020

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
10–49	164	137	169	141	85
50–249	166	133	171	137	88
250–499	170	135	172	137	92
500–999	171	133	171	133	105
1000 or more employees	173	132	174	133	110

Table 6. Average wages and salaries per hour actually worked by sections of activity, 2020

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 11113)	Wages and salaries in kind (D 11114)
TOTAL	709	592	32	71	14
TOTAL - excluding section Agriculture, forestry and fishing	711	593	32	72	14
Agriculture, forestry and fishing	594	496	29	58	11
Mining and quarrying	1217	924	120	148	24
Manufacturing	620	510	29	69	11
Electricity, gas, steam and air conditioning supply	1239	981	60	162	36
Water supply, sewerage, waste management and remediation activities	594	486	39	57	12
Construction	652	551	34	50	17
Wholesale and retail trade and repair of motor vehicles and motorcycles	569	484	27	48	11
Transportation and storage	624	499	40	67	17
Accommodation and food service activities	522	448	17	49	7
Information and communication	1361	1125	109	110	17
Financial and insurance activities	1093	836	106	130	22
Real estate activities	757	617	51	79	11
Professional, scientific and technical activities	944	788	50	81	26
Administrative and support service activities	603	506	36	51	10
Public administration and defence; compulsory social security	812	706	6	78	22
Education	701	605	10	77	8
Human health and social work activities	714	606	18	81	9
Arts, entertainment and recreation	543	470	20	47	6
Other service activities	596	499	28	59	11

Table 7. Structure of wages and salaries by size class of the enterprise, 2020 (%)

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 11113)
10–49	100.0	87.3	2.7	8.2
50–249	100.0	84.1	4.5	9.7
250–499	100.0	83.0	5.8	9.5
500–999	100.0	81.8	5.0	11.2
1000 or more employees	100.0	81.4	5.0	11.3

Table 8. Structure of wages and salaries by sections of activity, 2020 (%)

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	83.5	4.6	10.1	1.9
TOTAL - excluding section Agriculture, forestry and fishing	100.0	83.5	4.5	10.1	1.9
Agriculture, forestry and fishing	100.0	83.4	4.8	9.8	1.9
Mining and quarrying	100.0	75.9	9.9	12.2	2.0
Manufacturing	100.0	82.4	4.7	11.1	1.9
Electricity, gas, steam and air conditioning supply	100.0	79.2	4.8	13.1	2.9
Water supply, sewerage, waste management and remediation activities	100.0	81.9	6.6	9.5	1.9
Construction	100.0	84.5	5.3	7.7	2.6
Wholesale and retail trade and repair of motor vehicles and motorcycles	100.0	85.0	4.7	8.4	1.9
Transportation and storage	100.0	80.0	6.5	10.7	2.7
Accommodation and food service activities	100.0	85.8	3.3	9.5	1.4
Information and communication	100.0	82.7	8.0	8.1	1.2
Financial and insurance activities	100.0	76.4	9.7	11.9	2.0
Real estate activities	100.0	81.4	6.7	10.4	1.4
Professional, scientific and technical activities	100.0	83.5	5.3	8.6	2.7
Administrative and support service activities	100.0	83.9	5.9	8.5	1.7
Public administration and defence; compulsory social security	100.0	87.0	0.7	9.6	2.7
Education	100.0	86.4	1.5	11	1.1
Human health and social work activities	100.0	84.8	2.6	11.3	1.3
Arts, entertainment and recreation	100.0	86.6	3.7	8.6	1.1
Other service activities	100.0	83.6	4.8	9.8	1.8

Table 9. Structure of employers' social contributions by sections of activity, 2020 (%)

REPUBLIC OF SERBIA

	Employers' social contributions (D12)	Employers' actual social contributions (D121)	Employers' imputed social contributions (D122)
TOTAL	100,0	85.6	14.4
TOTAL - excluding section Agriculture, forestry and fishing	100,0	85.6	14.4
Agriculture, forestry and fishing	100.0	84.7	15.3
Mining and quarrying	100.0	84.0	16.0
Manufacturing	100.0	84.2	15.8
Electricity, gas, steam and air conditioning supply	100.0	82.4	17.6
Water supply, sewerage, waste management and remediation activities	100.0	78.6	21.4
Construction	100.0	89.3	10.7
Wholesale and retail trade and repair of motor vehicles and motorcycles	100.0	87.8	12.2
Transportation and storage	100.0	83.0	17.0
Accommodation and food service activities	100.0	88.6	11.4
Information and communication	100.0	92.8	7.2
Financial and insurance activities	100.0	85.7	14.3
Real estate activities	100.0	82.6	17.4
Professional, scientific and technical activities	100.0	90.8	9.2
Administrative and support service activities	100.0	88.9	11.1
Public administration and defence; compulsory social security	100.0	82.4	17.6
Education	100.0	89.9	10.1
Human health and social work activities	100.0	80.1	19.9
Arts, entertainment and recreation	100.0	86.7	13.3
Other service activities	100.0	85.5	14.5

Table 10. Structure of employers' social contributions by size class of the enterprise, 2020 (%)

REPUBLIC OF SERBIA

	Employers' social contributions (D12)	Employers' actual social contributions (D121)
	10–49	100.0
	50–249	100.0
	250–499	100.0
	500–999	100.0
	1000 or more employees	100.0
Size class of the enterprise according to the number of employees		
		92.0
		87.0
		84.8
		82.5
		82.5

Methodological 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 on Establishment of Individual Statistical Surveys and Program of Official Statistics of the Republic of Serbia, which is related to the period of conducting the survey.

Method, 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 on paid wages and other labour costs, as well as the record of personnel department on employees and hours of work. The form was filled in for the business entity in its entirety, i.e. 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).

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 is the third on the list and therefore these data are not included in the coverage for the Republic of Serbia (total).

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