

STATISTICAL RELEASE

ZP30

Number 260 - Year LXXVI, 05.10.2026

Labour costs

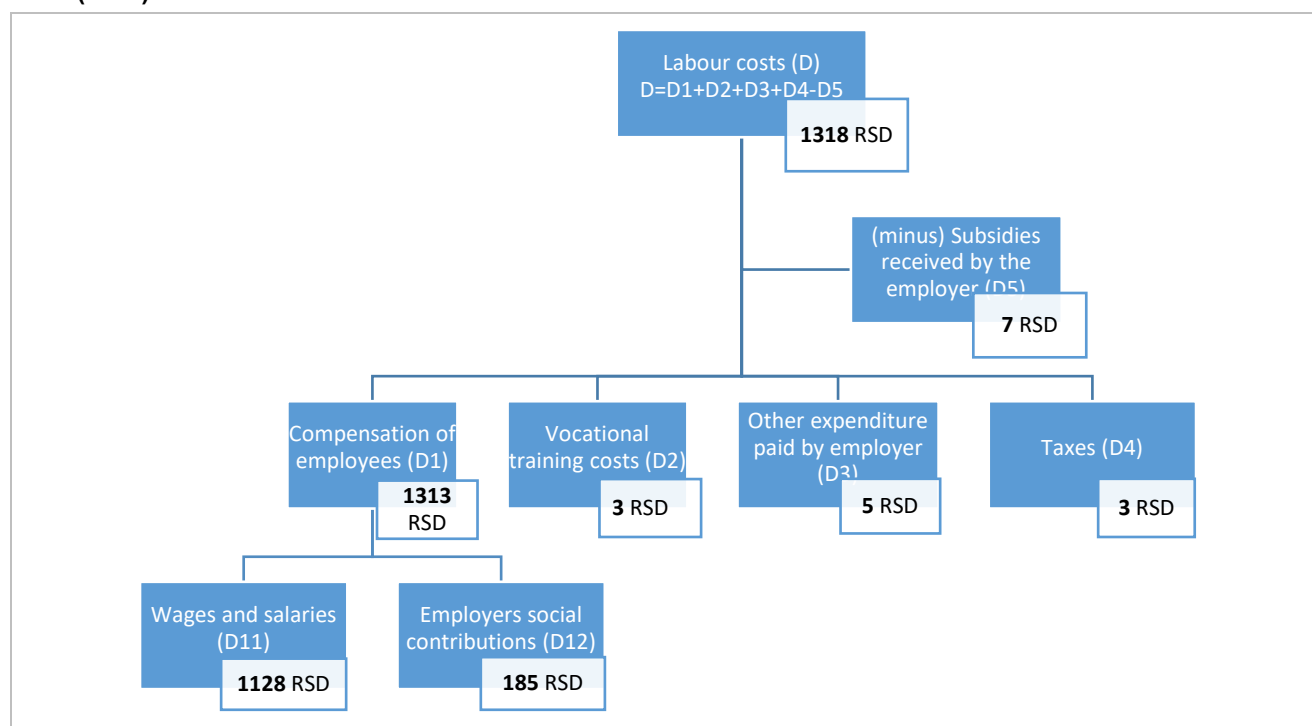
SRB260 ZP30 051026

LABOUR COST SURVEY, 2024

Labour Cost Survey provides data on the amount and structure of labour costs incurred 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 2024 amounted to 1 318 RSD, i.e. EUR 11.26¹. The employers paid the largest amount for the compensation of employees (D1) – wages and social contributions, 1 313 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, amounted to 11 RSD per hour actually worked.

Chart 1. Average labour costs, per hour actually worked, by the main components of labour costs, 2024 (RSD)



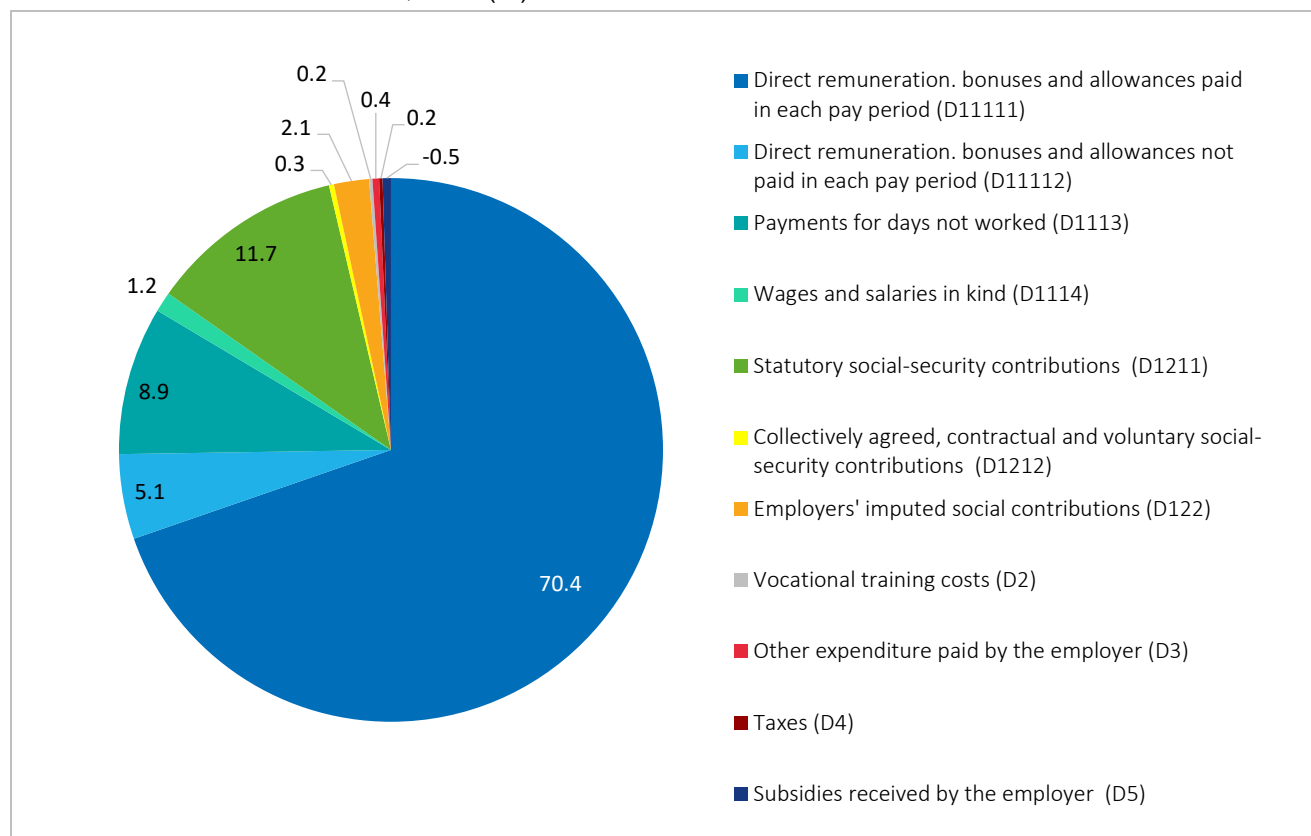
Labour costs comprise all costs for employees paid by the employer less any subsidies received.

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.

¹ The average annual exchange rate of the euro was obtained from the National Bank of Serbia's website.

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 70.4% (D11111), then statutory social-security contributions at the expense of employer with a share of 11.7% (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 8.9%, (D1113). These three components collectively make up 91% of labour costs. On this basis, 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 0.5%, the same as the amount of subsidies received by the employer (D5) (Chart 2).

Chart 2. Structure of labour costs, 2024 (%)²



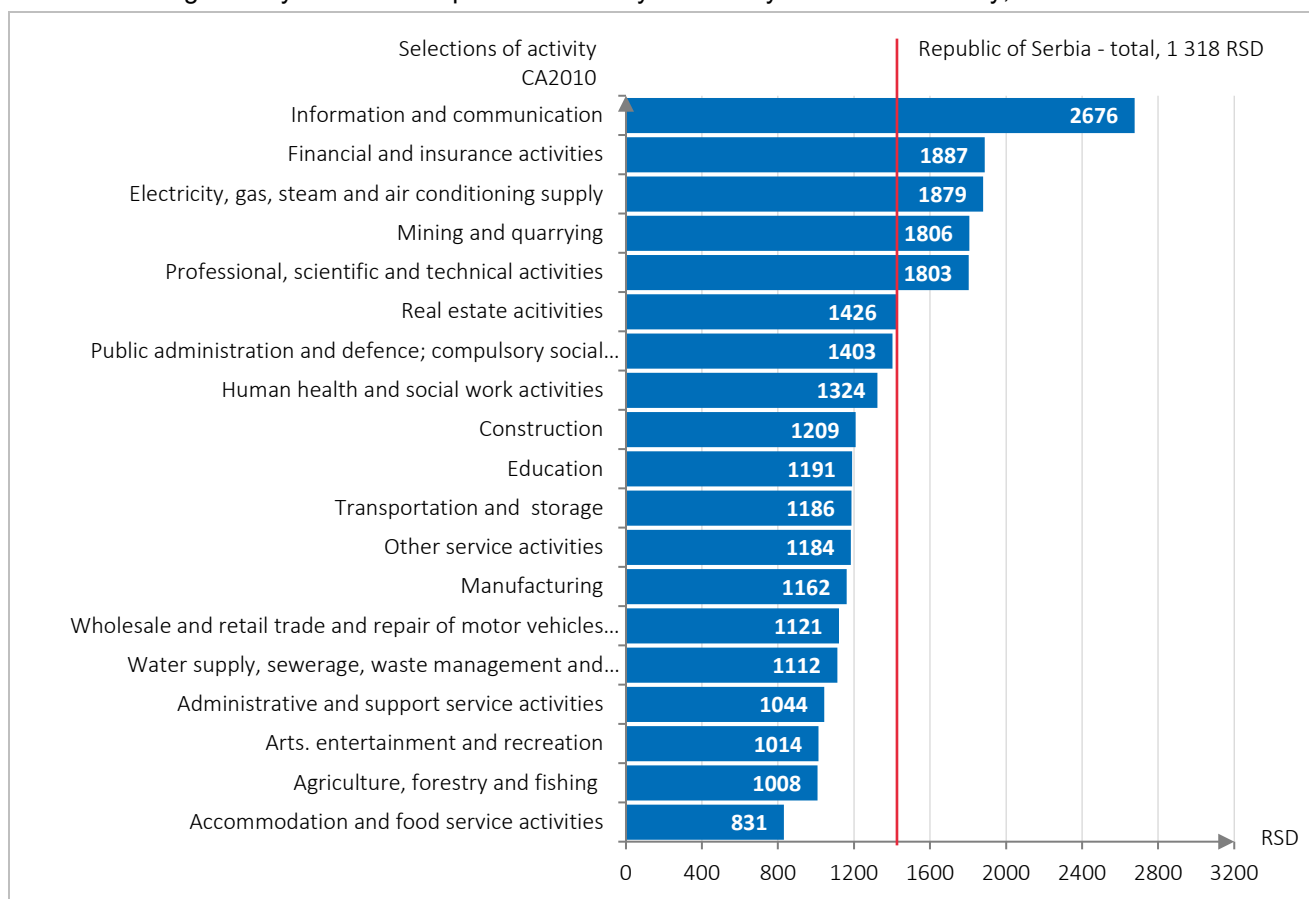
➔ Labour costs by sections of activity

The largest amount of average labour costs (D) per hour actually worked is recorded in the section “Information and communication” and amounts to 2 676 RSD, which is nearly twice above 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”, “Agriculture, forestry and fishing” and “Arts, entertainment and recreation”, amounting to less than 1,015 RSD (Chart 3).

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, 2024



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 13 RSD per hour actually worked. The amount of these employer’s allocations is significant only in the activity sections “Professional, Scientific, and Technical Activities” (8 RSD), “Real estate activities” and “Transportation and storage” (6 RSD), “Information and Communication” (5 RSD) and “Human health and social work activities” (4 RSD per hour actually worked). Other activity sections are, according to the amount of vocational training costs, at the level or below the level of average in the Republic, which amounts to 3 RSD (Table 1).

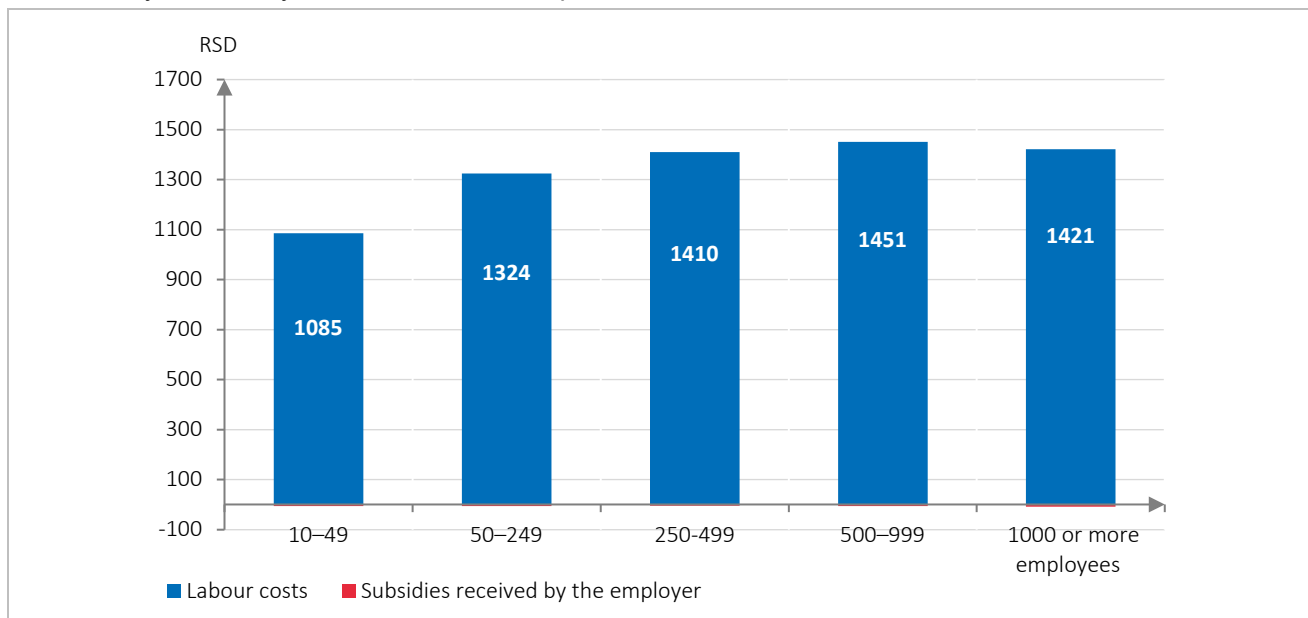
The share of other expenditure paid by the employer (D3) in the total labour costs (D) amount to 0.4% (i.e., 5 RSD per hour actually worked). These costs include the employers’ costs in relation to employment of new workers (for job advertisements, employment agencies, costs of interview with candidates 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”, 24 RSD per hour actually worked, “Water supply, sewerage, waste and remediation activities”, 12 RSD per hour actually worked, “Manufacturing”, 10 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 2024, at the level of the Republic of Serbia, labour costs were reduced on average by 7 RSD per hour actually worked. The highest amount of subsidies per hour actually worked is recorded in the activity sections “Mining and quarrying” (113 RSD), “Professional, Scientific and Technical Activities” (22 RSD), “Other service activities” (19 RSD), while in the activity sections “Wholesale and retail trade; repair of motor vehicles and motorcycles”, “Accommodation and food service activities”, “Financial and Insurance Activities”, “Real estate activities”, “Human health and social work activities” the amount of subsidies on average was 1 RSD per hour actually worked, while in activity section “Education” it was on average less than 1 RSD (Table 1).

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

The highest average hourly labour costs (D) per hour actually worked are in business entities with 500-999 employees and amounted to 1 451 RSD. The amount of subsidies in business entities with 1000 and more employees is 9 RSD per hour actually worked, while for other categories of business entities the average amount is not bigger than 6 RSD per hour actually worked (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, 2024



If the size class of the enterprise and performed activity are observed, the companies with the highest labour costs are the companies with 500 to 999 employees in the activity section “Information and Communication”, where the labour costs per hour actually worked amounted to 3 546 RSD. On the other hand, the lowest labour costs per hour actually worked (696 RSD) are recorded in companies with 10 to 49 employees in the activity “Accommodation and Food Services” (Table 3).

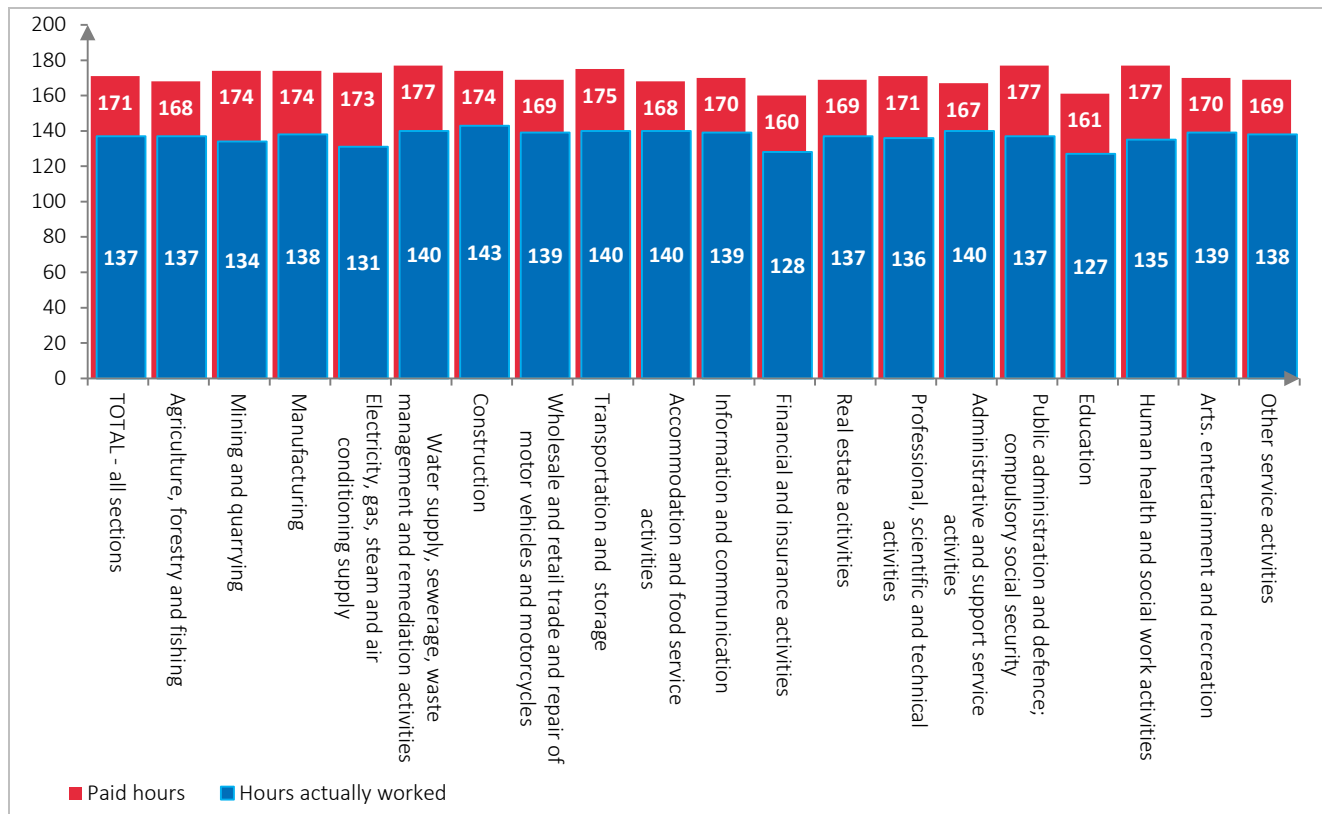
➡ Hours of work

With the labour cost survey, data on hours paid and hours actually worked are also collected. In 2024 employees worked on average about 80% of total working hours, which is the share amount 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 section “Electricity, gas, steam and air conditioning supply” (24.3%) and the smallest in the section “Administrative and support service activities” (16.6%).

Average monthly actually worked hours of full-time employees amounted to 139 hours, while the average monthly actually worked hours of part-time employees amounted to 73 hours (Table 4).

The highest average monthly paid hours per employee are recorded in the activity sections “Water supply; sewerage, waste management and remediation activities”, “Public administration and defence; compulsory social security”, and “Human health and social work activities” (177 paid hours), while the average monthly actually worked hours are the highest in the activity section “Construction” (143 hours actually worked). Average monthly paid hours per employee are the lowest in activity section “Financial and Insurance Activities” 160 paid hours, while actually worked hours per employee are the lowest in the activity section “Education” (127 actually worked hours) (Chart 5).

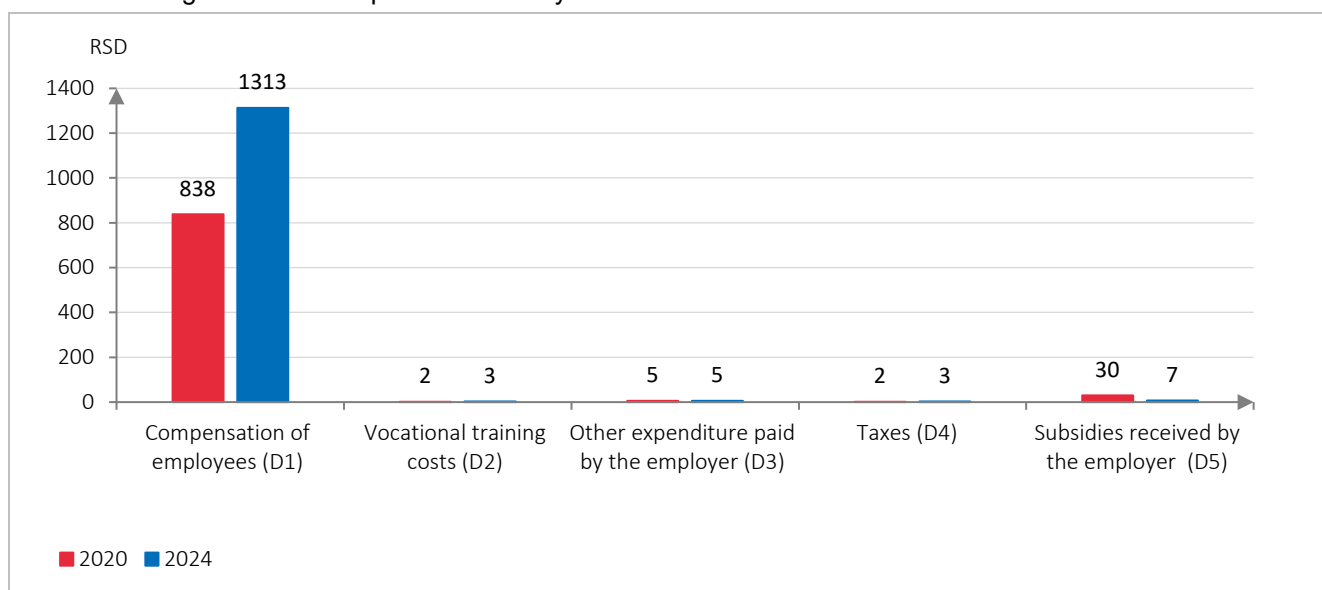
Chart 5. Average monthly paid and actually worked hours per employee, by sections of activity, 2024



Comparison with the previous period of 2020

In relation to previously observed period of 2020, average employer costs by hour actually worked, regarding the compensation of employees (D1) increased by 56.7%. 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). Other expenditure paid by the employer (D3) remained on the same level, while vocational training costs (D2) and Taxes (D4) - employers' costs related to the fulfilment of the obligation to employ persons with disabilities per hour of work are increased by 50%. The amount of subsidies per hour actually work received by the employer (D5) in 2024 decreased by 76.7% in comparison with 2020 ("COVID" year) (graph 6).

Chart 6. Average labour costs per hour actually worked in 2020 and 2024

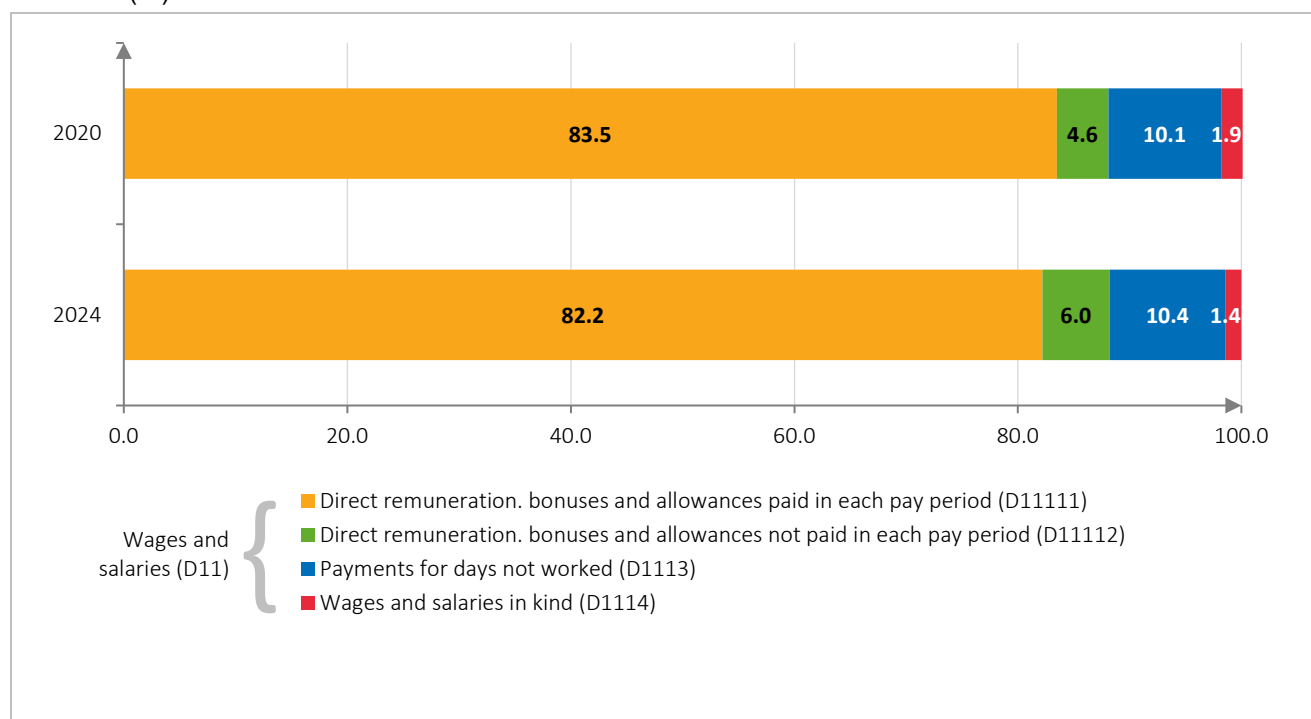


The share of direct remuneration, bonuses and allowances paid in each pay period (D11111) in total wages and salaries (D11) in 2024 amounted to 82.2%, which is, in relation to 2020, less by 1.3 percentage points (p.p.). On

the other hand, the share of direct remuneration, bonuses and allowances not paid in each pay period (D11112) is higher by 1.4 p.p. and in 2024 amounts to 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 “Wholesale and retail trade and repair of motor vehicles and motorcycles”, where the amount for 2024 was, in relation to four- year prior, 200% higher, while the greatest decrease was recorded in the activity section “Mining and quarrying” (-36.7%).

The largest amount of direct remuneration, bonuses and allowances not paid in each pay period was recorded in the activity section “Information and communication”, and in 2024 amounts to 249 RSD, presenting the increase of 128.4% relative to 2020 and the smallest is in the “Public administration and defence; compulsory social security” amounting to 11.0% (Table 6).

Chart 7. The share of individual components of wages and salaries in total wages and salaries (D11) in 2020 and 2024 (%)



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 2024 the share of payments for days not worked (D1113) in total wages and salaries (D11) increased by 0.3 percentage points (p.p.) in relation to 2020 (Chart 7).

The share of wages and salaries in kind (D1114) for 2024 in total wages and salaries (D11) amounts to 1.4%, which in relation to 20 represents a decrease of 0.5 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 2024, the share of employers' imputed social contributions (D122) in total employer's social contributions (D12) amounted to 14.6%, which represents an increase of 0.2 p.p. in relation to 2020. The largest share of employers' imputed social contributions (D122) in total employer's social contributions (D12) for 2024 was recorded in the activity section “Water supply, sewerage, waste and remediation activities”, amounting to 23.5%.

RESULTS

Short overview of basic variables, 2024

REPUBLIC OF SERBIA

Code	Name of variable	Number of employees (in thous)
A1	Total number of employees	1769.2
A11	Full-time employees	1713.2
A12	Part-time employees	56.0
A121	Part-time employees converted into full-time units	28.7

Code	Name of variable	Total number of hours worked. (in thous)	Average monthly hours worked
B1	Total hours actually worked	2905352.6	137
B11	Hours actually worked by full-time employees	2856428.0	139
B12	Hours actually worked by part-time employees	48924.6	73
C1	Total hours paid	3640444.8	171
C11	Paid hours for full-time employees	3577667.1	174
C12	Paid hours for part-time employees	62777.7	93

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	3828144.2	183139	1052	1318
D1	Compensation of employees	3813714.4	182449	1048	1313
D11	Wages and salaries	3277106.6	156778	900	1128
D1111	Direct remuneration. bonuses and allowances	2889300.4	138225	794	994
D11111	Direct remuneration. bonuses and allowances paid in each pay period	2693554.9	128860	740	927
D11112	Direct remuneration. bonuses and allowances not paid in each pay period	195745.5	9365	54	67
D1113	Payments for days not worked	340323.8	16281	93	117
D1114	Wages and salaries in kind	47482.3	2272	13	16
D12	Employers' social contributions	536607.8	25671	147	185
D121	Employers' actual social contributions	458034.2	21912	126	158
D122	Employers' imputed social contributions	78573.6	3759	22	27
D2	Vocational training costs	8633.1	413	2	3
D3	Other expenditure paid by the employer	15961.5	764	4	5
D4	Taxes	9158.8	438	3	3
D5	Subsidies received by the employer	19323.5	924	5	7

Note: Methodological approaches fully aligned with the recommendations of Eurostat (*European Statistical Office*) legal acts were applied in conducting this survey, thereby enabling international comparability of data from the Republic of Serbia with other countries. The definitions and recommendations published in the following regulations were used: Council Regulation (EC) No. 530/1999 of 9 March 1999; Commission Regulation (EC) No. 1726/1999 of 27 July 1999; and Commission Regulation (EC) No. 1737/2005 of 21 October 2005. The names and definitions of the variables in the Labour Cost Survey are determined by the aforementioned regulations. The Serbian names for certain variables are not direct translations from English; rather, they have been formulated to reflect the content of the variables while remaining consistent with the terminology used in domestic legislation and the accounting system.

Table 1. Average labour costs per hour actually worked by sections of activity, 2024

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 contributions (D12)				
TOTAL	1318	1313	1128	185	3	5	3	7
TOTAL - excluding section Agriculture, forestry and fishing	1322	1316	1131	185	3	5	3	7
Agriculture, forestry and fishing	1008	1010	856	154	1	7	2	14
Mining and quarrying	1806	1909	1648	261	1	7	2	113
Manufacturing	1162	1151	987	165	2	10	2	4
Electricity, gas, steam and air conditioning supply	1879	1854	1590	264	2	24	1	2
Water supply, sewerage, waste management and remediation activities	1112	1101	933	168	2	12	1	4
Construction	1209	1214	1055	159	2	8	4	18
Wholesale and retail trade and repair of motor vehicles and motorcycles	1121	1112	964	148	3	3	4	1
Transportation and storage	1186	1177	1008	170	6	3	3	2
Accommodation and food service activities	831	826	716	109	1	3	3	1
Information and communication	2676	2671	2329	341	5	3	6	8
Financial and insurance activities	1887	1868	1596	272	13	1	5	1
Real estate activities	1426	1414	1204	210	6	2	5	1
Professional, scientific and technical activities	1803	1799	1567	233	8	5	13	22
Administrative and support service activities	1044	1040	899	141	1	3	3	3
Public administration and defence; compulsory social security	1403	1400	1160	240	2	6	1	6
Education	1191	1188	1031	157	2	1	0	0
Human health and social work activities	1324	1318	1123	194	4	1	3	1
Arts, entertainment and recreation	1014	1016	878	138	1	3	5	11
Other service activities	1184	1196	1023	173	2	3	2	19

Table 2. Average labour costs per hour actually worked by size class of the enterprise, 2024

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 contributions (D12)				
Size class of the enterprise according to the number of employees	10–49	1085	1082	941	141	3	3	3	6
	50–249	1324	1317	1139	178	3	7	3	6
	250–499	1410	1402	1208	193	4	6	4	4
	500–999	1451	1446	1241	205	3	5	3	6
	1000 or more employees	1421	1418	1202	216	3	6	3	9

Table 3. Average labour costs per hour actually worked by sections of activity and by size class of the enterprise, 2024

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	1085	1324	1410	1451	1421
TOTAL - excluding section Agriculture, forestry and fishing	1088	1328	1413	1452	1424
Agriculture, forestry and fishing	926	987	1108	1264	1103
Mining and quarrying	988	1558	1517	1247	1929
Manufacturing	862	1126	1275	1284	1283
Electricity, gas, steam and air conditioning supply	1515	1528	1743	1357	1977
Water supply, sewerage, waste management and remediation activities	1068	1100	1083	1294	1104
Construction	936	1343	1690	1540	1358
Wholesale and retail trade and repair of motor vehicles and motorcycles	957	1424	1140	1027	1103
Transportation and storage	853	1191	1127	2105	1289
Accommodation and food service activities	696	1006	927	1087	1137
Information and communication	2503	2667	2663	3546	2447
Financial and insurance activities	1910	1786	1693	1673	1948
Real estate activities	1390	1479	1097	-	831
Professional, scientific and technical activities	1567	2068	2017	2674	1468
Administrative and support service activities	980	991	1415	1072	955
Public administration and defence; compulsory social security	1479	1242	1380	1292	1450
Education	1160	1129	1573	1278	1715
Human health and social work activities	1025	1209	1317	1423	1413
Arts, entertainment and recreation	961	954	883	1007	1161
Other service activities	1017	1453	1303	1631	-

Table 4. Average monthly paid hours and hours actually worked by sections of activity, 2024

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	171	137	174	139	93	73
TOTAL - excluding section Agriculture, forestry and fishing	172	137	174	139	93	73
Agriculture, forestry and fishing	168	137	170	138	91	79
Mining and quarrying	174	134	174	135	92	22
Manufacturing	174	138	175	138	109	81
Electricity, gas, steam and air conditioning supply	173	131	173	131	121	102
Water supply, Sewerage, waste management and remediation activities	177	140	178	140	92	77
Construction	174	143	175	144	94	76
Wholesale and retail trade and repair of motor vehicles and motorcycles	169	139	170	140	104	84
Transportation and storage	175	140	176	141	125	96
Accommodation and food service activities	168	140	170	142	112	91
Information and communication	170	139	171	139	76	64
Financial and insurance activities	160	128	167	133	76	63
Real estate activities	169	137	169	137	97	83
Professional, scientific and technical activities	171	136	173	138	85	69
Administrative and support service activities	167	140	171	142	81	67
Public administration and defence; compulsory social security	177	137	177	137	139	112
Education	161	127	179	141	88	67
Human health and social work activities	177	135	177	135	119	94
Arts, entertainment and recreation	170	139	172	140	74	61
Other service activities	169	138	174	141	95	84

Table 5. Average monthly paid hours and hours actually worked by size class of the enterprise, 2024

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	167	138	172	142	90	71
	50–249	169	136	173	139	84	65
	250–499	173	138	174	138	105	86
	500–999	172	137	173	137	110	90
	1000 or more employees	176	136	177	137	124	93

Table 6. Average wages and salaries per hour actually worked by sections of activity, 2024

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	1128	927	67	117	16
TOTAL - excluding section Agriculture, forestry and fishing	1131	930	68	118	16
Agriculture, forestry and fishing	856	723	37	86	10
Mining and quarrying	1648	1344	76	171	58
Manufacturing	987	815	59	99	14
Electricity, gas, steam and air conditioning supply	1590	1264	74	198	53
Water supply, sewerage, waste management and remediation activities	933	737	80	97	20
Construction	1055	854	89	86	26
Wholesale and retail trade and repair of motor vehicles and motorcycles	964	786	81	85	13
Transportation and storage	1008	813	75	98	22
Accommodation and food service activities	716	615	43	53	6
Information and communication	2329	1833	249	237	11
Financial and insurance activities	1596	1223	177	171	26
Real estate activities	1204	1014	66	110	14
Professional, scientific and technical activities	1567	1282	99	156	30
Administrative and support service activities	899	773	50	66	10
Public administration and defence; compulsory social security	1160	982	11	143	24
Education	1031	892	14	119	6
Human health and social work activities	1123	925	25	162	11
Arts, entertainment and recreation	878	739	50	79	10
Other service activities	1023	837	62	109	14

Table 7. Structure of wages and salaries by size class of the enterprise, 2024 (%)

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	84.3	5.8	8.8	1.1
	50–249	100.0	81.9	7.0	9.8	1.3
	250-499	100.0	82.2	6.1	10.4	1.3
	500–999	100.0	81.8	5.6	11.2	1.4
	1000 or more employees	100.0	81.3	5.3	11.6	1.8

Table 8. Structure of wages and salaries by sections of activity, 2024 (%)

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	82.2	6.0	10.4	1.4
TOTAL - excluding section Agriculture, forestry and fishing	100.0	82.2	6.0	10.4	1.4
Agriculture, forestry and fishing	100.0	84.4	4.4	10.0	1.2
Mining and quarrying	100.0	81.5	4.6	10.4	3.5
Manufacturing	100.0	82.6	6.0	10.0	1.4
Electricity, gas, steam and air conditioning supply	100.0	79.5	4.7	12.5	3.3
Water supply. sewerage. waste management and remediation activities	100.0	79.0	8.6	10.3	2.1
Construction	100.0	81.0	8.4	8.1	2.5
Wholesale and retail trade and repair of motor vehicles and motorcycles	100.0	81.5	8.4	8.8	1.3
Transportation and storage	100.0	80.7	7.5	9.7	2.1
Accommodation and food service activities	100.0	85.8	6.0	7.4	0.8
Information and communication	100.0	78.7	10.7	10.1	0.5
Financial and insurance activities	100.0	76.6	11.1	10.7	1.6
Real estate activities	100.0	84.2	5.5	9.2	1.1
Professional, scientific and technical activities	100.0	81.8	6.3	10.0	1.9
Administrative and support service activities	100.0	86.0	5.6	7.3	1.1
Public administration and defence; compulsory social security	100.0	84.7	1.0	12.2	2.1
Education	100.0	86.5	1.3	11.6	0.6
Human health and social work activities	100.0	82.4	2.2	14.4	1.0
Arts. entertainment and recreation	100.0	84.2	5.7	9.0	1.1
Other service activities	100.0	81.9	6.1	10.6	1.4

Table 9. Structure of employers' social contributions by sections of activity, 2024 (%)

REPUBLIC OF SERBIA

	Employers' social contributions (D12)	Employers' actual social contributions (D121)	Employers' imputed social contributions (D122)
TOTAL	100,0	85.4	14.6
TOTAL - excluding section Agriculture, forestry and fishing	100,0	85.4	14.6
Agriculture, forestry and fishing	100.0	81.8	18.2
Mining and quarrying	100.0	85.3	14.7
Manufacturing	100.0	84.0	16.0
Electricity, gas, steam and air conditioning supply	100.0	83.6	16.4
Water supply, sewerage, waste management and remediation activities	100.0	76.5	23.5
Construction	100.0	89.0	11.0
Wholesale and retail trade and repair of motor vehicles and motorcycles	100.0	89.1	10.9
Transportation and storage	100.0	82.9	17.1
Accommodation and food service activities	100.0	89.5	10.5
Information and communication	100.0	90.2	9.8
Financial and insurance activities	100.0	85.5	14.5
Real estate activities	100.0	83.6	16.4
Professional, scientific and technical activities	100.0	91.0	9.0
Administrative and support service activities	100.0	87.8	12.2
Public administration and defence; compulsory social security	100.0	81.5	18.5
Education	100.0	86.6	13.4
Human health and social work activities	100.0	79.3	20.7
Arts. entertainment and recreation	100.0	86.7	13.3
Other service activities	100.0	87.2	12.8

Table 10. Structure of employers' social contributions by size class of the enterprise, 2024 (%)

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	90.7	9.3
	50–249	100.0	86.5	13.5
	250–499	100.0	85.0	15.0
	500–999	100.0	85.4	14.6
	1000 or more employees	100.0	81.8	18.2

➔ 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.

Observation 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 the random sampling method.

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).

Contact: cmilja.ivkovic@stat.gov.rs Phone: 011 2412-922, ext. 270

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: Branko Josipović, Acting Director

Circulation: 20 • Periodicity: four-yearly