

## First Release

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# AVERAGE MONTHLY NET AND GROSS EARNINGS OF PERSONS IN PAID EMPLOYMENT FOR JANUARY 2023

For January 2023, the average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 094 euro, which represented a nominal and real increase of 4.6%, as compared to December 2022.

For January 2023, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 499 euro, which represented a nominal and real increase of 5.0%, as compared to December 2022.

The highest average monthly paid off net earnings per person in paid employment in legal entities for January 2023 were paid off in the activity Air transport and amounted to 1 685 euro, while the lowest earnings were paid off in two activities, Manufacture of leather and related products and Other personal service activities, and amounted to 748 euro.

The highest average monthly gross earnings per person in paid employment in legal entities for January 2023 were paid off in the activity Computer programming, consultancy and related activities and amounted to 2 454 euro, while the lowest earnings were paid off in the activity Manufacture of leather and related products and amounted to 968 euro.

The average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia for January 2023 were nominally 11.7% higher and really 0.9% lower, as compared to the same month last year.

The average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia for January 2023 were nominally 13.1% higher and really 0.4%, as compared to the same month last year.

In January 2023, there were 175 paid hours on average, which is at the same level as in December 2022. The greatest number of paid hours was recorded in the Human health activities (183) and the smallest one in Social work activities without accommodation (153).

The average monthly paid off net earnings per hour for January 2023 amounted to 6.14 euro, which was 4.8% higher than in December 2022. As compared to the same month last year, they increased by 7.2%.

The average monthly gross earnings per hour for January 2023 amounted to 8.41 euro, which was 5.3% higher than in December 2022. As compared to the same month last year, they increased by 8.5%.

Median net earnings for January 2022 amounted to 930 euro, while median gross earnings amounted to 1 239 euro.

Detailed data can be downloaded on the link [Statistics in Line](#).

## 1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR JANUARY 2023

	I 2023	Indices	
		I 2023 XII 2022	I 2023 I 2022
<b>Net earnings</b>			
Average monthly paid off net earnings per employee, euro	1 094	104,6	111,7
Real net earnings per employee		104,6	99,1
<b>Gross earnings</b>			
Average monthly gross earnings per employee, euro	1 499	105,0	113,1
Real gross earnings per employee		105,0	100,4
<b>Net earnings per hour</b>			
Average paid off net earnings per hour, euro	6,14	104,8	107,2
Real net earnings per hour		104,8	95,1
<b>Gross earnings per hour</b>			
Average monthly gross earnings per hour, euro	8,41	105,3	108,5
Real gross earnings per hour		105,3	96,3

## 2 DISTRIBUTION OF NET AND GROSS EARNINGS, BY QUARTILES, FOR JANUARY 2023

	I 2023	
	Net earnings, euro	Gross earnings, euro
First (lower) quartile	717	918
Second quartile (median)	930	1 239
Third (upper) quartile	1 251	1 705
Fourth quartile	z	z

## 3 DISTRIBUTION OF NET AND GROSS EARNINGS, BY DECILES, FOR JANUARY 2023

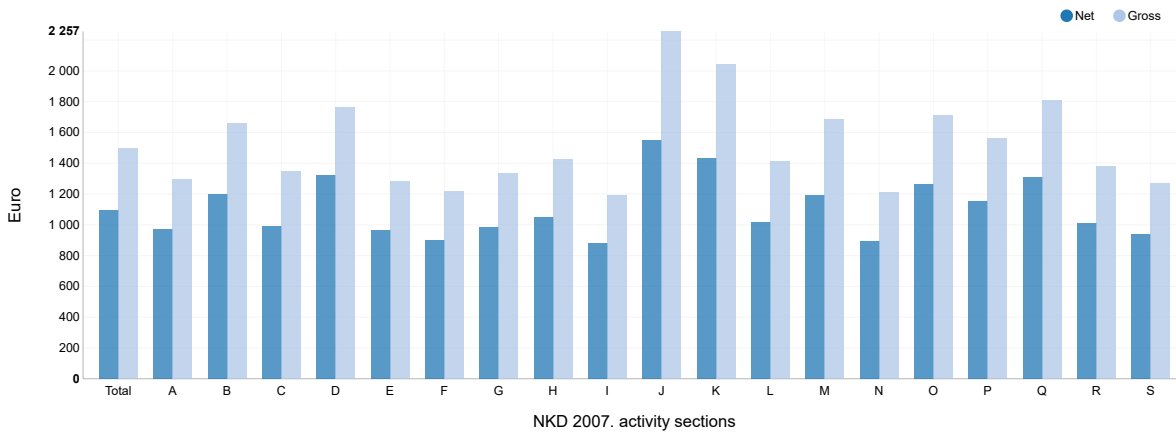
	I 2023	
	Net earnings, euro	Gross earnings, euro
First decile	627	796
Second decile	684	889
Third decile	752	974
Fourth decile	833	1 095
Fifth decile (median)	930	1 239
Sixth decile	1 043	1 408
Seventh decile	1 175	1 593
Eighth decile	1 344	1 851
Ninth decile	1 676	2 382
Tenth decile	z	z

## 4 PAID OFF NON-TAXABLE INCOMES, ACCORDING TO NKD 2007.<sup>1)</sup>, JANUARY 2023

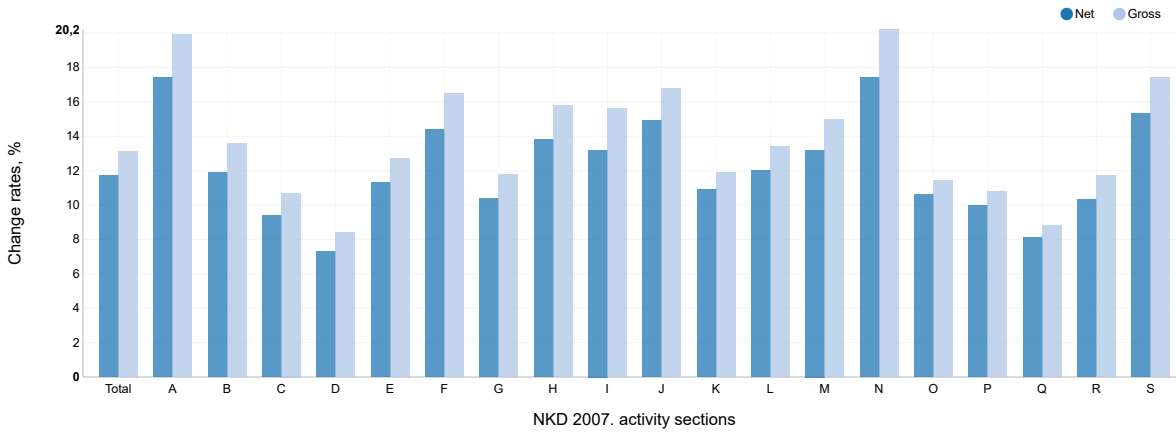
	I 2023	
	Average non-taxable income by number of receivers, euro	Average non-taxable, income by number of persons in employment who received earnings, euro
Total	98	1
A Agriculture, forestry and fishing	116	1
B Mining and quarrying	67	2
C Manufacturing	79	1
D Electricity, gas, steam and air conditioning supply	66	1
E Water supply; sewerage, waste management and remediation activities	78	1
F Construction	93	0
G Wholesale and retail trade; repair of motor vehicles and motorcycles	82	0
H Transportation and storage	130	0
I Accommodation and food service activities	110	0
J Information and communication	98	0
K Financial and insurance activities	76	1
L Real estate activities	103	0
M Professional, scientific and technical activities	64	0
N Administrative and support service activities	104	0
O Public administration and defence; compulsory social security	112	0
P Education	76	0
Q Human health and social work activities	155	2
R Arts, entertainment and recreation	85	0
S Other service activities	91	0

<sup>1)</sup> Activity sections T (Activities of households as employers; undifferentiated goods – and services – producing activities of households for own use) and U (Activities of extraterritorial organisations and bodies) as well as their divisions are not presented in this First Release since they were not covered by the survey.

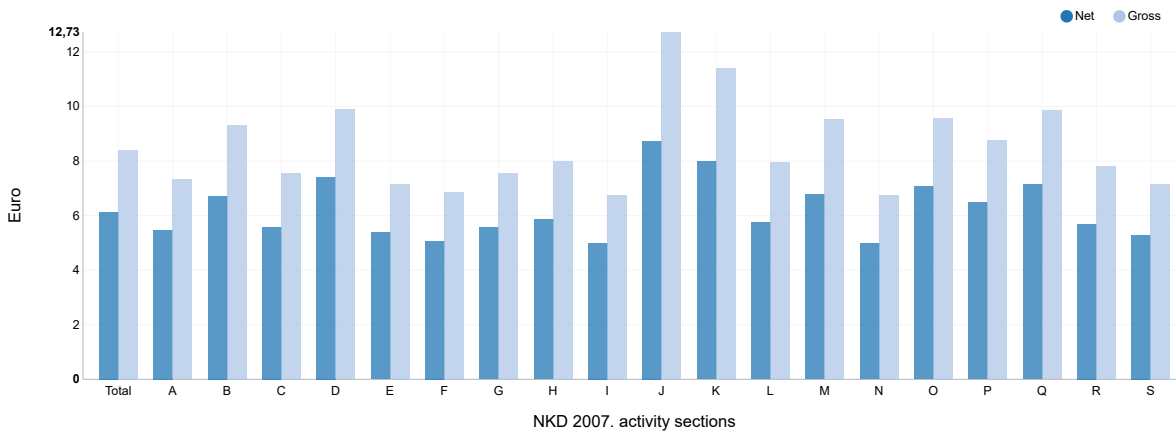
G-1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR JANUARY 2023, ACCORDING TO NKD 2007.



G-2 ANNUAL CHANGE RATES OF AVERAGE NET AND GROSS EARNINGS FOR JANUARY 2023, ACCORDING TO NKD 2007.



G-3 AVERAGE MONTHLY NET AND GROSS EARNINGS PER PAID HOUR FOR JANUARY 2023, ACCORDING TO NKD 2007.



- A Agriculture, forestry and fishing
- B Mining and quarrying
- C Manufacturing
- D Electricity, gas, steam and air conditioning supply
- E Water supply; sewerage, waste management and remediation activities
- F Construction
- G Wholesale and retail trade; repair of motor vehicles and motorcycles
- H Transportation and storage
- I Accommodation and food service activities
- J Information and communication
- K Financial and insurance activities
- L Real estate activities
- M Professional, scientific and technical activities
- N Administrative and support service activities
- O Public administration and defence; compulsory social security
- P Education
- Q Human health and social work activities
- R Arts, entertainment and recreation
- S Other service activities

## NOTES ON METHODOLOGY

### Data sources

Data on monthly net and gross earnings as well as data on paid hours were gathered by processing data from the Report on Income, Income Tax and Surtax as well as Contributions for Mandatory Insurances (JOPPD form), in effect since 1 January 2014.

All persons or entities that are the payers of income for which the income tax regulations prescribe the obligation of accounting and paying deduction tax are under the obligation to submit the JOPPD form.

### Coverage and comparability

Data comprise persons in employment in legal entities of all types of ownership, government bodies, and bodies of local and regional self-government units, on the territory of the Republic of Croatia.

Persons employed in crafts and trades and free lances and employed insured persons – private farmers are not covered, so data on their pays are not included in the data on average earnings.

Data on monthly net and gross earnings of persons employed in legal entities include net and gross earnings of persons in permanent employment, irrespective of the kind of employment and number of working-hours.

Persons in part-time employment who received earnings are expressed in full-time equivalent.

Data on monthly net and gross earnings are presented according to realised pay-offs in the current for the previous month, which is in line with the pay-off dynamics in most legal entities, so the average earnings refer to the month for which the pay-off has been received. It does not apply to paid-off non-taxable incomes.

Non-taxable incomes received by person in employment are presented in table 4.

The following non-taxable incomes are covered, according to codes on the JOPPD form:

- Code 21 – gift for a child younger than 15 and benefit for a newborn, up to a prescribed amount
- Code 22 – occasional bonuses (Christmas bonus, annual leave bonus, etc.), up to a prescribed amount
- Code 24 – supplements for seafarers, up to a prescribed amount
- Code 25 – compensation for living separately from family, up to a prescribed amount
- Code 26 – severance, up to a prescribed amount
- Code 60 – jubilee payments to persons in employment depending on years of service, up to a prescribed amount
- Code 61 – occasional bonuses (Christmas bonus, annual leave bonus, etc.) for previous taxation periods (subsequent payments), up to a prescribed amount
- Code 62 – expenses for food and accommodation of seasonal workers, according to Article 7, Item 35, of the Income Tax Ordinance
- Code 63 – pecuniary awards for performance results and other types of additional awarding of persons in employment (supplemental earnings, supplements to monthly earnings, etc.)
- Code 64 – expenses for accommodation and food of persons engaged in occasional seasonal agricultural works, according to Article 6, Item 10, of the Income Tax Ordinance
- Code 65 – pecuniary lump-sum reimbursements for covering food costs of persons in employment, up to a prescribed amount
- Code 66 – food expenses for persons in employment emerged during employment with the employer based on authentic documentation, up to a prescribed amount
- Code 67 – accommodation expenses for persons in employment emerged during employment with the employer based on authentic documentation, paid through cashless transaction
- Code 68 – accommodation expenses for persons in employment emerged during employment with the employer based on authentic documentation, transmitted to worker's account
- Code 69 – reimbursements for expenses of hospitality, tourist and other services rendered during workers' vacation, pursuant to regulations determined by the ministry in charge for tourism
- Code 70 – reimbursements for expenses of regular care for workers' children in institutions of pre-school education as well as in other legal entities or natural persons (kindergartens etc.)
- Code 71 – premiums of supplemental and additional health insurance – in effect since 2020.

Data from January 2016 and onwards are not comparable to previously published monthly data.

### Definitions

**Average monthly paid off net earnings** comprise income of a person in employment earned for work done during regular working hours as well as annual leave, paid leave, public holidays and day-offs as prescribed by law, sickness leave up to 42 days, absence for continuing professional education, during lay-off and job stop caused against person's will and of no fault of his own and net pays on the basis of compensations, allowances and rewards in sums which are subjects to contributions, taxes and surtaxes.

**Average monthly gross earnings** include all kinds of net pays on the basis of employment and the following mandatory allocations: pension insurance contributions, income tax and surtax on income tax.

**Number of paid hours** is a number of hours for which persons in employment were paid. They include hours actually worked (hours done during regular working time and overtime hours) and hours not actually worked (annual leave, holidays, sick leave lasting less than 42 days and other paid hours not actually done). Paid hours do not include working hours not actually worked which are paid outside a legal entity (sick leave hours lasting over 42 days, maternity leave hours, hours of shorter working time done by parents, etc.).

**Average monthly net and gross earnings per person in employment** are calculated by dividing the total of pay-offs with the number of persons in employment expressed in full-time equivalent.

**Average monthly net and gross earnings per paid hour** are calculated by dividing the total of pay-offs with the total number of paid hours.

**Indices of nominal net and gross earnings** are calculated from the data on average monthly net and gross earnings for the respective months and year.

**Real indices** of net and gross earnings are calculated by dividing index of nominal net and gross earnings with a consumer price index for the respective month and year.

**Median monthly net and gross earnings** are calculated by determining a mean after earnings of persons in employment have been rank-ordered from the lowest to the highest one and shows that 50% of persons in employment get earnings that are equal to or lower than that amount (median) and another 50% get earnings that are equal to or higher than that amount (median).

**Quartile monthly net and gross earnings** are calculated by dividing the earnings of persons in employment into four equal parts after they have been rank-ordered from the lowest to the highest one. Then the amount is selected below which 25%, 50%, 75% and 100% of the earnings of persons in employment are placed. They can be divided to first (lower) quartile, second quartile (median), third (upper) quartile and fourth quartile.

**The first (lower) quartile** indicates that 25% of persons in employment get earnings that are equal to or lower than the first quartile, while 75% of persons in employment get earnings that are equal to or higher than the first quartile.

**The third (upper) quartile** indicates that 75% of persons in employment get earnings that are equal to or lower than the third quartile, while 25% of persons in employment get earnings that are equal to or higher than the third quartile.

**Decile monthly net and gross earnings** are calculated by dividing earnings of persons in employment into ten equal parts after they have been rank-ordered from the lowest to the highest one. Then the amount is selected below which 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80%, 90% and 100% of earnings of persons in employment are placed.

**The first decile** includes persons in employment with the lowest monthly earnings and indicates that 10% of persons in employment get earnings that are equal to or lower than the first decile, while 90% of persons in employment get earnings that are equal to or higher than that amount. The second decile includes persons in employment who get earnings that are higher than those included in the first decile and lower than those included in the third decile, etc.

#### Abbreviations

NKD 2007. National Classification of Activities, 2007 version  
z data are not published for confidentiality reasons

#### Symbols

0 value not zero but less than 0.5 of the unit of measure used

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