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# AVERAGE MONTHLY NET AND GROSS EARNINGS OF PERSONS IN PAID EMPLOYMENT, BY COUNTIES, THIRD QUARTER OF 2023

Data on average earnings, by counties, were obtained by processing data from the JOPPD form and are published regularly on a quarterly basis. The processing was performed according to the predominant NKD 2007 activity and place of permanent/temporary residence.

The average monthly paid net earnings per person in employment in legal entities in the third quarter of 2023, compared to the same period of 2022, increased in all counties. The highest increase was recorded in the County of Slavonski Brod-Posavina, of 16.8%, and the lowest in the County of Istria, of 12.2%.

The highest average monthly paid net earnings per person in employment in legal entities in the third quarter of 2023 were paid in the City of Zagreb, amounting to 1 343 euro, while the lowest were paid in the County of Virovitica-Podravina, amounting to 1 006 euro.

The average monthly gross earnings per person in employment in legal entities in the third quarter of 2023, compared to the same quarter of 2022, increased in all counties. The highest increase was recorded in the County of Slavonski Brod-Posavina, of 19.3%, and the lowest in the County of Istria, of 14.1%.

The highest average monthly gross earnings per person in employment in legal entities in the third quarter of 2023 were recorded in the City of Zagreb, amounting to 1 934 euro, and the lowest in the County of Virovitica-Podravina, amounting to 1 345 euro.

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

## 1 AVERAGE MONTHLY PAID NET EARNINGS PER PERSON IN EMPLOYMENT IN LEGAL ENTITIES, BY COUNTIES

County	Average monthly paid net earnings per person in employment, euro				Nominal indices of change in average monthly paid net earnings according to payments for month			
	VII 2023	VIII 2023	IX 2023	VII – IX 2023	VII 2023 VII 2022	VIII 2023 VIII 2022	IX 2023 IX 2022	VII – IX 2023 VII – IX 2022
Republic of Croatia	1 141	1 163	1 156	1 153	113,4	114,1	114,2	113,9
Zagreb	1 157	1 180	1 169	1 168	113,7	114,6	113,8	114,0
Krapina-Zagorje	1 101	1 124	1 125	1 117	113,6	114,3	114,4	114,2
Sisak-Moslavina	1 059	1 077	1 069	1 069	115,1	114,8	115,7	115,3
Karlovac	1 117	1 144	1 132	1 131	114,1	114,5	113,8	114,1
Varaždin	1 059	1 079	1 079	1 073	112,8	113,6	113,7	113,4
Koprivnica-Križevci	1 035	1 055	1 050	1 047	113,0	113,7	113,5	113,4
Bjelovar-Bilogora	1 027	1 039	1 040	1 035	115,4	115,4	115,8	115,5
Primorje-Gorski kotar	1 144	1 161	1 160	1 155	113,8	113,2	115,1	114,0
Lika-Senj	1 045	1 062	1 059	1 055	114,7	114,1	115,1	114,5
Virovitica-Podravina	991	1 010	1 016	1 006	114,6	115,0	116,0	115,2
Požega-Slavonia	1 022	1 048	1 033	1 035	114,6	114,7	112,9	114,1
Slavonski Brod-Posavina	1 032	1 053	1 051	1 045	116,1	116,9	117,3	116,8
Zadar	1 069	1 089	1 088	1 082	113,8	114,4	115,4	114,5
Osijek-Baranja	1 061	1 083	1 079	1 074	114,8	115,1	114,8	114,9
Šibenik-Knin	1 064	1 088	1 079	1 077	114,8	115,3	115,9	115,3
Vukovar-Sirmium	1 018	1 047	1 036	1 034	115,7	116,5	116,7	116,3
Split-Dalmatia	1 091	1 107	1 107	1 102	114,5	114,4	116,0	114,9
Istria	1 090	1 104	1 100	1 098	110,0	111,7	114,7	112,2
Dubrovnik-Neretva	1 068	1 097	1 082	1 082	112,1	114,4	115,2	113,9
Međimurje	1 062	1 082	1 078	1 074	113,6	113,9	114,4	114,0
City of Zagreb	1 330	1 357	1 342	1 343	112,6	113,6	112,3	112,9

## 2 AVERAGE MONTHLY GROSS EARNINGS PER PERSON IN EMPLOYMENT IN LEGAL ENTITIES, BY COUNTIES

County	Average monthly gross earnings per person in employment, euro				Nominal indices of change in average monthly gross earnings according to payments for month			
	VII 2023	VIII 2023	IX 2023	VII – IX 2023	$\frac{\text{VII 2023}}{\text{VII 2022}}$	$\frac{\text{VIII 2023}}{\text{VIII 2022}}$	$\frac{\text{IX 2023}}{\text{IX 2022}}$	$\frac{\text{VII – IX 2023}}{\text{VII – IX 2022}}$
Republic of Croatia	1 580	1 614	1 596	1 597	115,5	116,2	116,5	116,1
Zagreb	1 595	1 631	1 607	1 611	115,6	116,8	115,9	116,1
Krapina-Zagorje	1 490	1 522	1 512	1 508	116,0	116,5	116,9	116,4
Sisak-Moslavina	1 439	1 465	1 444	1 449	117,5	116,9	118,2	117,4
Karlovac	1 515	1 559	1 527	1 533	116,3	116,7	116,1	116,3
Varaždin	1 439	1 472	1 464	1 458	114,7	115,6	116,2	115,4
Koprivnica-Križevci	1 398	1 430	1 416	1 415	114,9	115,6	115,5	115,3
Bjelovar-Bilogora	1 378	1 396	1 390	1 388	117,5	117,4	118,2	117,7
Primorje-Gorski kotar	1 586	1 612	1 604	1 600	115,9	115,1	117,4	116,0
Lika-Senj	1 415	1 437	1 423	1 425	117,3	116,5	118,0	117,2
Virovitica-Podravina	1 325	1 353	1 356	1 345	116,7	117,1	118,6	117,6
Požega-Slavonia	1 379	1 415	1 386	1 394	116,6	116,5	114,9	116,1
Slavonski Brod-Posavina	1 390	1 419	1 409	1 406	118,5	119,2	119,9	119,3
Zadar	1 454	1 484	1 474	1 471	116,0	116,5	117,8	116,8
Osijek-Baranja	1 445	1 478	1 464	1 462	117,2	117,4	117,3	117,2
Šibenik-Knin	1 456	1 489	1 470	1 472	117,4	117,7	118,5	117,9
Vukovar-Sirmium	1 351	1 396	1 371	1 373	118,0	118,9	119,2	118,8
Split-Dalmatia	1 500	1 526	1 519	1 515	116,7	116,7	118,7	117,4
Istria	1 496	1 516	1 503	1 505	111,8	113,6	117,1	114,1
Dubrovnik-Neretva	1 459	1 504	1 474	1 479	113,5	116,3	117,4	115,7
Međimurje	1 421	1 453	1 437	1 437	115,5	115,9	116,6	116,0
City of Zagreb	1 914	1 958	1 930	1 934	114,5	115,5	114,2	114,7

### 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.

Data on counties are presented according to the place of permanent/temporary residence by the territorial constitution in accordance with the Act on the Territories of Counties, Towns and Municipalities in the Republic of Croatia (NN, Nos 86/06, 125/06, 16/07, 95/08, 46/10, 145/10, 37/13, 44/13, 45/13 and 110/15).

#### Definitions

**Average monthly paid 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.

**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.

#### Abbreviations

NKD 2007 National Classification of Activities, 2007 version  
 NN Narodne novine, official gazette of the Republic of Croatia

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