

## First Release

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# AVERAGE MONTHLY NET AND GROSS EARNINGS OF PERSONS IN PAID EMPLOYMENT FOR MARCH 2024

The average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia for March 2024 amounted to 1 326 euro, which represented a nominal increase of 6.3% and a real one of 5.4%, as compared to February 2024.

The average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia for March 2024 amounted to 1 834 euro, which represented a nominal increase of 7.3% and a real one of 6.3%, as compared to February 2024.

The highest average monthly paid net earnings per person in paid employment in legal entities for March 2024 were paid in the activity Financial service activities, except insurance and pension funding and amounted to 2 033 euro, while the lowest earnings were paid in the activity Manufacture of wearing apparel and amounted to 841 euro.

The highest average monthly gross earnings per person in paid employment in legal entities for March 2024 were in the activity Computer programming, consultancy and related activities and amounted to 3 005 euro, while the lowest earnings were in the activity Manufacture of wearing apparel and amounted to 1 085 euro.

The average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia for March 2024 were 17.3% higher in nominal terms and 12.7% higher in real terms, as compared to the same month of the previous year.

The average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia for March 2024 were 17.9% higher in nominal terms and 13.3% higher in real terms, as compared to the same month of the previous year.

In the period from January to March 2024, the average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 271 euro, which represented a nominal increase of 14.5% and a real one of 10.0%, as compared to the same period of 2023.

In the period from January to March 2024, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 747 euro, which represented a nominal increase of 14.5% and a real one of 10.0%, as compared to the same period of 2023.

In March 2024, there were 166 paid hours on average, which was an increase of 0.6%, as compared to February 2024. The highest number of paid hours was recorded in the activity Water transport (181) and the lowest one in Social work activities without accommodation (147).

The average monthly paid net earnings per hour for March 2024 amounted to 7.75 euro, which was 5.7% higher than in February 2024. As compared to the same month of the previous year, they increased by 27.5%.

The average monthly gross earnings per hour for March 2024 amounted to 10.72 euro, which was 6.7% higher than in February 2024. As compared to the same month of the previous year, they increased by 28.1%.

Median net earnings for March 2024 amounted to 1 086 euro, while median gross earnings amounted to 1 459 euro.

Detailed data can be downloaded from the link Statistics in Line.

## 1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MARCH 2024

			Indices				
	III 2024	I – III 2024	<u>III 2024</u> II 2024	<u>III 2024</u> III 2023	<u>I – III 2024</u> I – III 2023		
Net earnings							
Average monthly paid net earnings per employee, euro	1 326	1 271	106,3	117,3	114,5		
Real net earnings per employee			105,4	112,7	110,0		
Gross earnings							
Average monthly gross earnings per employee, euro	1 834	1 747	107,3	117,9	114,5		
Real gross earnings per employee			106,3	113,3	110,0		
Net earnings per hour							
Average paid net earnings per hour, euro	7,75	7,24	105,7	127,5	114,6		
Real net earnings per hour			104,8	122,5	110,1		
Gross earnings per hour							
Average monthly gross earnings per hour, euro	10,72	9,95	106,7	128,1	114,5		
Real gross earnings per hour			105,7	123,1	110,0		

# 2 DISTRIBUTION OF NET AND GROSS EARNINGS, BY QUARTILES, FOR MARCH 2024

	III 2024						
	Net earnings, euro	Gross earnings, euro					
First (lower) quartile	833	1 054					
Second quartile (median)	1 086	1 459					
Third (upper) quartile	1 524	2 115					
Fourth quartile	Z	z					

# 3 DISTRIBUTION OF NET AND GROSS EARNINGS, BY DECILES, FOR MARCH 2024

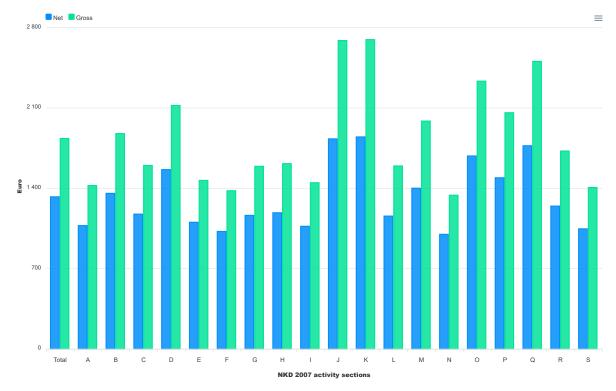
	III 2024					
	Net earnings, euro	Gross earnings, euro				
First decile	730	899				
Second decile	798	1 014				
Third decile	873	1 120				
Fourth decile	970	1 280				
Fifth decile (median)	1 086	1 459				
Sixth decile	1 230	1 682				
Seventh decile	1 414	1 961				
Eighth decile	1 649	2 297				
Ninth decile	2 042	2 911				
Tenth decile	Z	z				

# 4 PAID OFF NON-TAXABLE INCOMES, ACCORDING TO NKD 2007<sup>1)</sup>, MARCH 2024

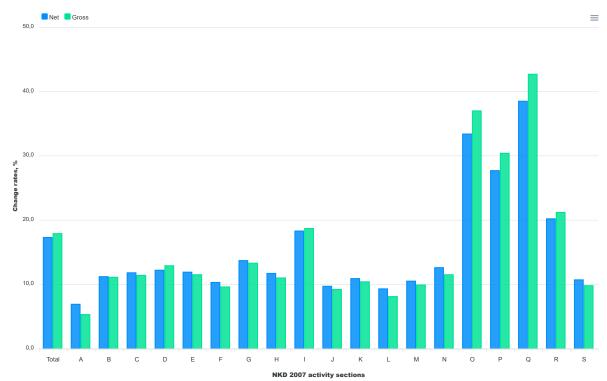
		III 2024					
		Average non-taxable income by number of receivers, euro	Average non-taxable income by number of persons in employment who received earnings, euro				
	Total	100	1				
А	Agriculture, forestry and fishing	94	1				
В	Mining and quarrying	151	4				
С	Manufacturing	114	1				
D	Electricity, gas, steam and air conditioning supply	107	1				
Е	Water supply; sewerage, waste management and remediation activities	83	2				
F	Construction	111	1				
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	75	1				
н	Transportation and storage	67	1				
I.	Accommodation and food service activities	99	0				
J	Information and communication	123	0				
К	Financial and insurance activities	94	1				
L	Real estate activities	102	1				
М	Professional, scientific and technical activities	129	1				
Ν	Administrative and support service activities	101	2				
0	Public administration and defence; compulsory social security	115	1				
Ρ	Education	80	0				
Q	Human health and social work activities	125	3				
R	Arts, entertainment and recreation	91	2				
S	Other service activities	113	1				

1) 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.

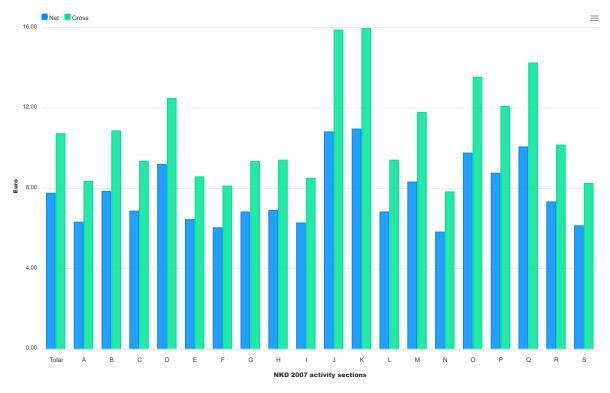
### G-1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MARCH 2024, ACCORDING TO NKD 2007



## G-2 ANNUAL CHANGE RATES OF AVERAGE NET AND GROSS EARNINGS FOR MARCH 2024, ACCORDING TO NKD 2007



### G-3 AVERAGE MONTHLY NET AND GROSS EARNINGS PER PAID HOUR FOR MARCH 2024, ACCORDING TO NKD 2007



NKD 2007 activity sections

- А Agriculture, forestry and fishing
- В Mining and quarrying
- С Manufacturing
- D Electricity, gas, steam and air conditioning supply
- Е 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
- Accommodation and food service activities T.
- Information and communication Ј К
- Financial and insurance activities
- Real estate activities L
- M Professional, scientific and technical activities
- Ν Administrative and support service activities
- O Public administration and defence; compulsory social security
- Ρ Education
- Q Human health and social work activities
- R Arts, entertainment and recreation
- S Other service activities

# 5 AVERAGE MONTHLY PAID OFF NET EARNINGS OF PERSONS IN EMPLOYMENT IN 2024<sup>1)</sup>, ACCORDING TO NKD 2007

		Average paid net earnings per person in employment, euro			Indices of change in average monthly paid net earnings according to payments for month						
		For month			Nominal			Real			
		I	II	Ш	1 – 111	<u>III 2024</u> II 2024	<u>III 2024</u> III 2023	<u>I – III 2024</u> I – III 2023	<u>III 2024</u> II 2024	<u>III 2024</u> III 2023	<u>  – III 2024</u>   – III 2023
0	Public administration and defence; compulsory social security	1 485	1 480	1 682	1 550	113,6	133,4	123,1	112,6	128,1	118,3
84	Public administration and defence; compulsory social security	1 485	1 480	1 682	1 550	113,6	133,4	123,1	112,6	128,1	118,3
84.1	Administration of the State and the economic and social policy of the community	1 463	1 467	1 613	1 515	110,0	126,0	118,5	109,0	121,0	113,8
84.2	Provision of services to the community as a whole	1 531	1 518	1 764	1 605	116,2	139,2	126,9	115,2	133,7	121,9
84.3	Compulsory social security activities	1 227	1 234	1 415	1 292	114,7	130,2	120,0	113,7	125,1	115,3
Р	Education	1 320	1 314	1 492	1 375	113,5	127,7	118,6	112,5	122,7	113,9
85	Education	1 320	1 314	1 492	1 375	113,5	127,7	118,6	112,5	122,7	113,9
85.1	Pre-primary education	1 050	1 048	1 072	1 057	102,3	117,0	115,8	101,4	112,4	111,2
85.2	Primary education	1 314	1 304	1 523	1 381	116,8	132,0	121,1	115,8	126,8	116,3
85.3	Secondary education	1 330	1 327	1 551	1 403	116,9	132,2	120,7	115,9	127,0	115,9
85.4	Higher education	1 779	1 777	2 046	1 868	115,1	128,4	117,6	114,1	123,3	113,0
85.5	Other education	1 010	1 003	1 025	1 013	102,2	111,7	112,4	101,3	107,3	108,0
85.6	Educational support activities	1 279	1 283	1 557	1 378	121,4	131,5	116,7	120,3	126,3	112,1
Q	Human health and social work activities	1 533	1 514	1 771	1 607	117,0	138,5	124,3	116,0	133,0	119,4
86	Human health activities	1 633	1 619	1 908	1 721	117,9	139,7	124,4	116,8	134,2	119,5
86.1	Hospital activities	1 709	1 691	2 023	1 808	119,6	142,5	125,6	118,5	136,9	120,7
86.2	Medical and dental practice activities	1 481	1 489	1 674	1 548	112,4	131,7	121,3	111,4	126,5	116,5
86.9	Other human health activities	1 519	1 476	1 735	1 578	117,5	139,1	124,9	116,5	133,6	120,0
87	Residential care activities	1 094	1 081	1 254	1 144	116,0	136,3	123,8	115,0	130,9	118,9
87.1	Residential nursing care activities	1 037	1 017	1 208	1 088	118,8	142,6	127,1	117,7	137,0	122,1
87.2	Residential care activities for mental retardation, mental health and substance abuse	1 184	1 170	1 377	1 243	117,7	138,8	124,7	116,7	133,3	119,8
87.3	Residential care activities for the elderly and disabled	1 023	1 017	1 155	1 066	113,6	133,7	123,0	112,6	128,4	118,2
87.9	Other residential care activities	1 262	1 244	1 479	1 330	118,9	136,2	122,5	117,8	130,8	117,7
88	Social work activities without accommodation	1 060	1 022	1 047	1 043	102,4	122,9	122,6	101,5	118,1	117,8
88.1	Social work activities without accommodation for the elderly and disabled	1 266	1 229	1 278	1 258	104,0	152,0	149,2	103,1	146,0	143,3
88.9	Other social work activities without accommodation	1 028	991	1 013	1 010	102,2	118,8	118,7	101,3	114,1	114,0

1) On the basis of user requirements, we are publishing a supplement to the regular First Release issued once in three months. Data are presented at the group level (three digits) for NKD 2007 sections O, P and Q.

## 6 AVERAGE MONTHLY GROSS EARNINGS OF PERSONS IN EMPLOYMENT IN 2024<sup>1)</sup>, ACCORDING TO NKD 2007

		Average gross earnings per person in employment, euro				Indices of change in average monthly gross earnings according to payments for month					
		For month			Nominal			Real			
		I	II	Ш	1 – 111	<u>III 2024</u> II 2024	<u>III 2024</u> III 2023	<u>I – III 2024</u> I – III 2023	<u>III 2024</u> II 2024	<u>III 2024</u> III 2023	<u>  – III 2024</u>   – III 2023
0	Public administration and defence; compulsory social security	2 025	2 018	2 334	2 126	115,7	137,0	124,8	114,7	131,6	119,9
84	Public administration and defence; compulsory social security	2 025	2 018	2 334	2 126	115,7	137,0	124,8	114,7	131,6	119,9
84.1	Administration of the State and the economic and social policy of the community	2 018	2 024	2 255	2 100	111,4	128,4	119,6	110,4	123,3	114,9
84.2	Provision of services to the community as a whole	2 069	2 051	2 433	2 185	118,6	144,0	129,2	117,5	138,3	124,1
84.3	Compulsory social security activities	1 681	1 696	1 978	1 786	116,6	133,0	121,3	115,6	127,8	116,5
Ρ	Education	1 790	1 782	2 059	1 877	115,5	130,4	119,6	114,5	125,3	114,9
85	Education	1 790	1 782	2 059	1 877	115,5	130,4	119,6	114,5	125,3	114,9
85.1	Pre-primary education	1 408	1 404	1 441	1 418	102,6	117,6	116,1	101,7	113,0	111,5
85.2	Primary education	1 731	1 721	2 054	1 836	119,3	136,5	123,0	118,2	131,1	118,2
85.3	Secondary education	1 852	1 847	2 200	1 967	119,1	134,5	121,3	118,0	129,2	116,5
85.4	Higher education	2 518	2 514	2 943	2 659	117,1	130,5	118,1	116,1	125,4	113,4
85.5	Other education	1 359	1 347	1 380	1 362	102,4	110,6	111,5	101,5	106,2	107,1
85.6	Educational support activities	1 735	1 749	2 187	1 899	125,0	136,1	118,0	123,9	130,7	113,4
Q	Human health and social work activities	2 127	2 098	2 506	2 245	119,4	142,7	126,1	118,3	137,1	121,1
86	Human health activities	2 284	2 262	2 722	2 423	120,3	143,9	126,3	119,2	138,2	121,3
86.1	Hospital activities	2 398	2 370	2 901	2 557	122,4	147,2	127,5	121,3	141,4	122,5
86.2	Medical and dental practice activities	2 060	2 073	2 365	2 166	114,1	135,1	123,1	113,1	129,8	118,3
86.9	Other human health activities	2 091	2 030	2 432	2 187	119,8	143,0	126,6	118,7	137,4	121,6
87	Residential care activities	1 441	1 421	1 692	1 519	119,1	141,8	126,5	118,0	136,2	121,5
87.1	Residential nursing care activities	1 360	1 328	1 635	1 442	123,1	150,3	130,9	122,0	144,4	125,7
87.2	Residential care activities for mental retardation, mental health and substance abuse	1 557	1 534	1 854	1 647	120,9	145,0	127,6	119,8	139,3	122,6
87.3	Residential care activities for the elderly and disabled	1 338	1 329	1 546	1 406	116,3	138,7	125,4	115,3	133,2	120,5
87.9	Other residential care activities	1 703	1 672	2 042	1 808	122,1	141,1	124,5	121,0	135,5	119,6
88	Social work activities without accommodation	1 406	1 336	1 378	1 372	103,1	122,9	122,6	102,2	118,1	117,8
88.1	Social work activities without accommodation for the elderly and disabled	1 741	1 676	1 753	1 723	104,6	156,9	153,7	103,7	150,7	147,6
88.9	Other social work activities without accommodation	1 353	1 285	1 323	1 319	103,0	118,0	118,0	102,1	113,4	113,4

1) On the basis of user requirements, we are publishing a supplement to the regular First Release issued once in three months. Data are presented at the group level (three digits) for NKD 2007 sections O, P and Q.

## **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 pays in the current month for the previous month, which is in line with pay dynamics in most legal entities, so the average earnings refer to the month for which the pay has been received. It does not apply to paid 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 coccasional 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.)

- expenses for accommodation and food of persons engaged in occasional seasonal agricultural works, according to Article 6, Item 10, of the Code 64 -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 expanses 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
- accommodation expenses for persons in employment emerged during employment with the employer based on authentic documentation, Code 68 transmitted to worker's account
- reimbursements for expanses of hospitality, tourist and other services rendered during workers' vacation, pursuant to regulations determined Code 69 by the ministry in charge for tourism
- Code 70 reimbursements for expanses 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 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 subject 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 pays with the number of persons in employment expressed in fulltime equivalent

Average monthly net and gross earnings per paid hour are calculated by dividing the total of pays 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 show 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 data are not published for confidentiality reasons Z

### Symbols

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

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> > Press corner: press@dzs.hr

Persons responsible: Dubravka Rogić Hadžalić, Director of Demographic and Social Statistics Directorate Lidija Brković, Director General

### Prepared by: Dean Maslovara and Marinka Radman Ćosić

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