

## First Release

Year: LXI.

Zagreb, 21 August 2024

RAD-2024-1-1/6

ISSN 1334-0557



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

The average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia for June 2024 amounted to 1 315 euro, which represented a nominal and real decrease of 0.7%, as compared to May 2024.

The average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia for June 2024 amounted to 1 819 euro, which represented a nominal and real decrease of 0.7%, as compared to May 2024.

The highest average monthly paid net earnings per person in paid employment in legal entities for June 2024 were paid in the activity Human health activities and amounted to 1 981 euro, while the lowest earnings were paid in the activity Manufacture of wearing apparel and amounted to 845 euro.

The highest average monthly gross earnings per person in paid employment in legal entities for June 2024 were paid in the activity Manufacture of coke and refined petroleum products and amounted to 2 942 euro, while the lowest earnings were paid in the activity Manufacture of wearing apparel and amounted to 1 091 euro.

The average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia for June 2024 were 14.3% higher in nominal terms and 11.6% 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 June 2024 were 14.4% higher in nominal terms and 11.7% higher in real terms, as compared to the same month of the previous year.

In the period from January to June 2024, the average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 297 euro, which represented a nominal increase of 15.5% and a real one of 11.5%, as compared to the same period of 2023.

In the period from January to June 2024, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 788 euro, which represented a nominal increase of 15.6% and a real one of 11.6%, as compared to the same period of 2023.

In June 2024, there were 159 paid hours on average, which was a decrease of 12.6%, as compared to May 2024. The highest number of paid hours was recorded in the activity Water transport and Mining support service activities (169) and the lowest one in Social work activities without accommodation (143).

The average monthly paid net earnings per hour for June 2024 amounted to 8.04 euro, which was 12.9% higher than in May 2024. As compared to the same month of the previous year, they increased by 24.8%.

The average monthly gross earnings per hour for June 2024 amounted to 11.11 euro, which was 12.8% higher than in May 2024. As compared to the same month of the previous year, they increased by 24.7%.

Median net earnings for June 2024 amounted to 1 106 euro and median gross earnings to 1 498 euro.

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

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

	VI 2024	I – VI 2024	Indices		
			$\frac{VI\ 2024}{V\ 2024}$	$\frac{VI\ 2024}{VI\ 2023}$	$\frac{I - VI\ 2024}{I - VI\ 2023}$
<b>Net earnings</b>					
Average monthly paid net earnings per employee, euro	1 315	1 297	99,3	114,3	115,5
Real net earnings per employee			99,3	111,6	111,5
<b>Gross earnings</b>					
Average monthly gross earnings per employee, euro	1 819	1 788	99,3	114,4	115,6
Real gross earnings per employee			99,3	111,7	111,6
<b>Net earnings per hour</b>					
Average paid net earnings per hour, euro	8,04	7,38	112,9	124,8	115,5
Real net earnings per hour			112,9	121,9	111,5
<b>Gross earnings per hour</b>					
Average monthly gross earnings per hour, euro	11,11	10,17	112,8	124,7	115,6
Real gross earnings per hour			112,8	121,8	111,6

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

	VI 2024	
	Net earnings, euro	Gross earnings, euro
First (lower) quartile	842	1 078
Second quartile (median)	1 106	1 498
Third (upper) quartile	1 533	2 133
Fourth quartile	z	z

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

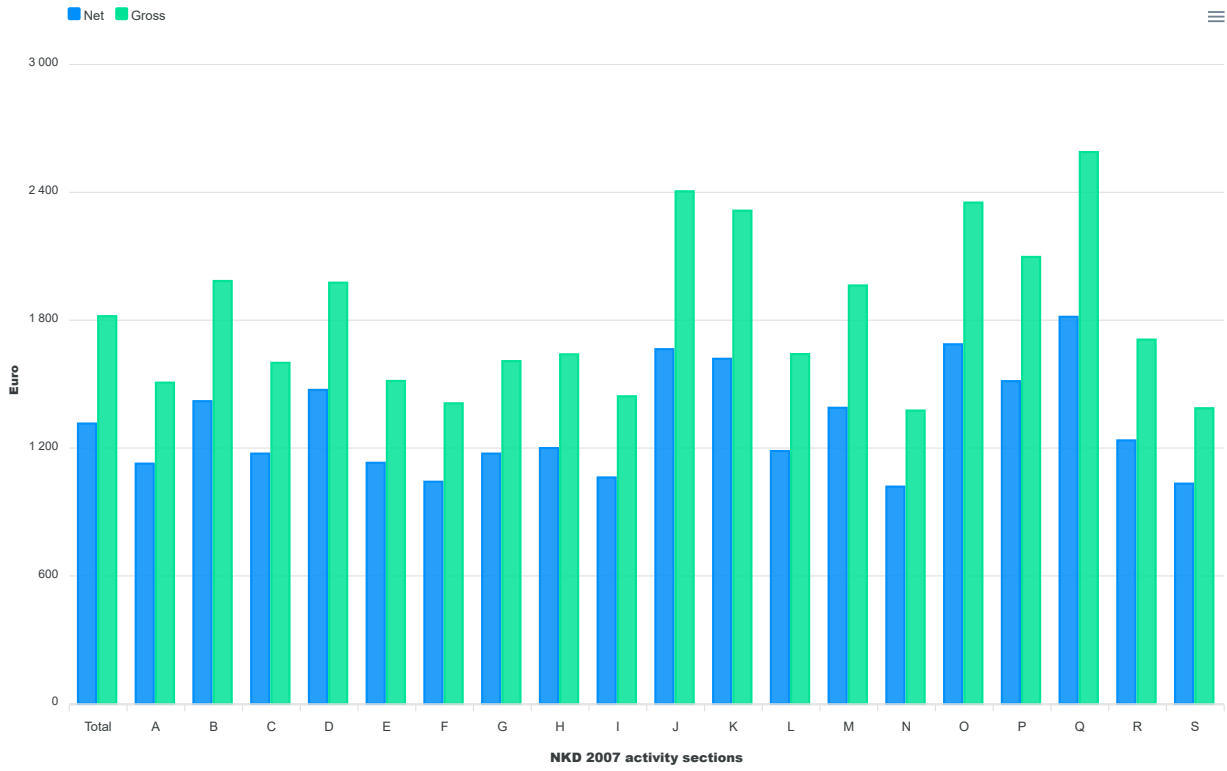
	VI 2024	
	Net earnings, euro	Gross earnings, euro
First decile	739	910
Second decile	806	1 014
Third decile	889	1 150
Fourth decile	994	1 316
Fifth decile (median)	1 106	1 498
Sixth decile	1 248	1 710
Seventh decile	1 427	1 986
Eighth decile	1 655	2 310
Ninth decile	2 047	2 924
Tenth decile	z	z

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

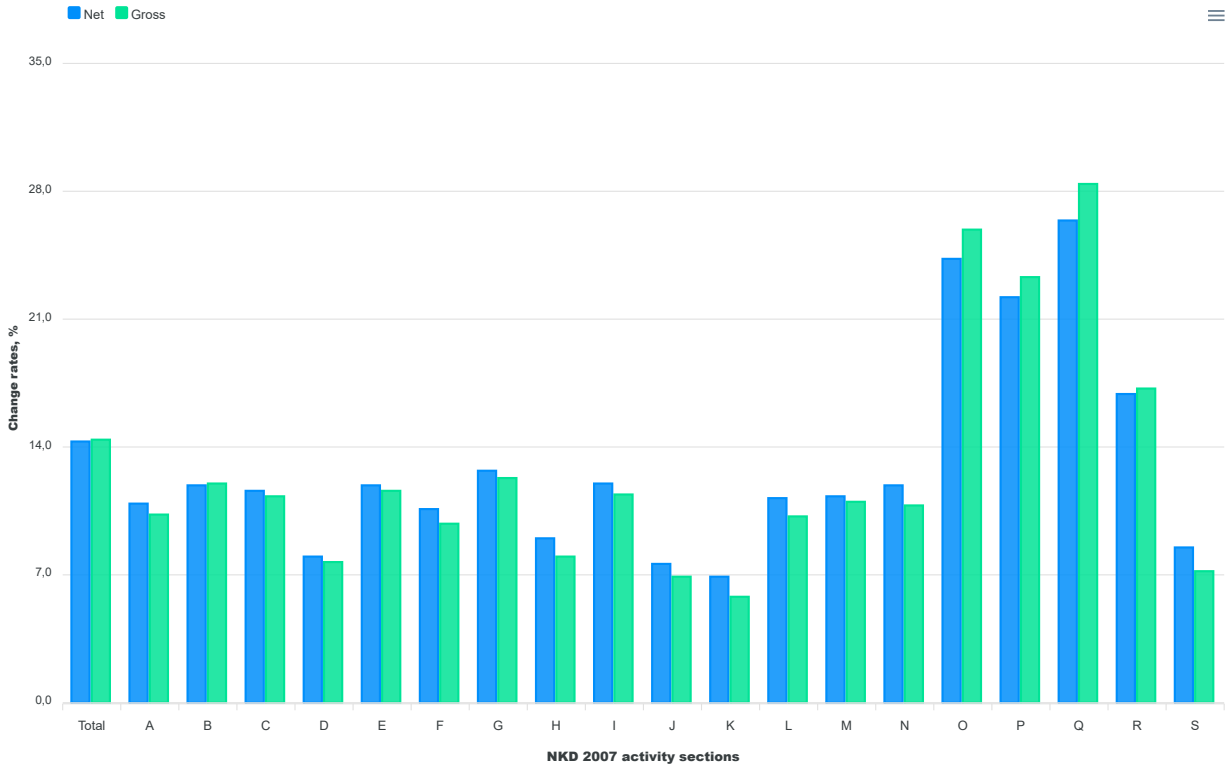
	VI 2024	
	Average non-taxable income by number of receivers, euro	Average non-taxable income by number of persons in employment who received earnings, euro
Total	132	1
A Agriculture, forestry and fishing	97	1
B Mining and quarrying	188	6
C Manufacturing	121	1
D Electricity, gas, steam and air conditioning supply	149	2
E Water supply; sewerage, waste management and remediation activities	158	4
F Construction	114	1
G Wholesale and retail trade; repair of motor vehicles and motorcycles	106	1
H Transportation and storage	62	1
I Accommodation and food service activities	122	1
J Information and communication	105	0
K Financial and insurance activities	94	1
L Real estate activities	125	1
M Professional, scientific and technical activities	88	1
N Administrative and support service activities	87	2
O Public administration and defence; compulsory social security	136	1
P Education	93	0
Q Human health and social work activities	217	6
R Arts, entertainment and recreation	100	3
S Other service activities	170	2

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.

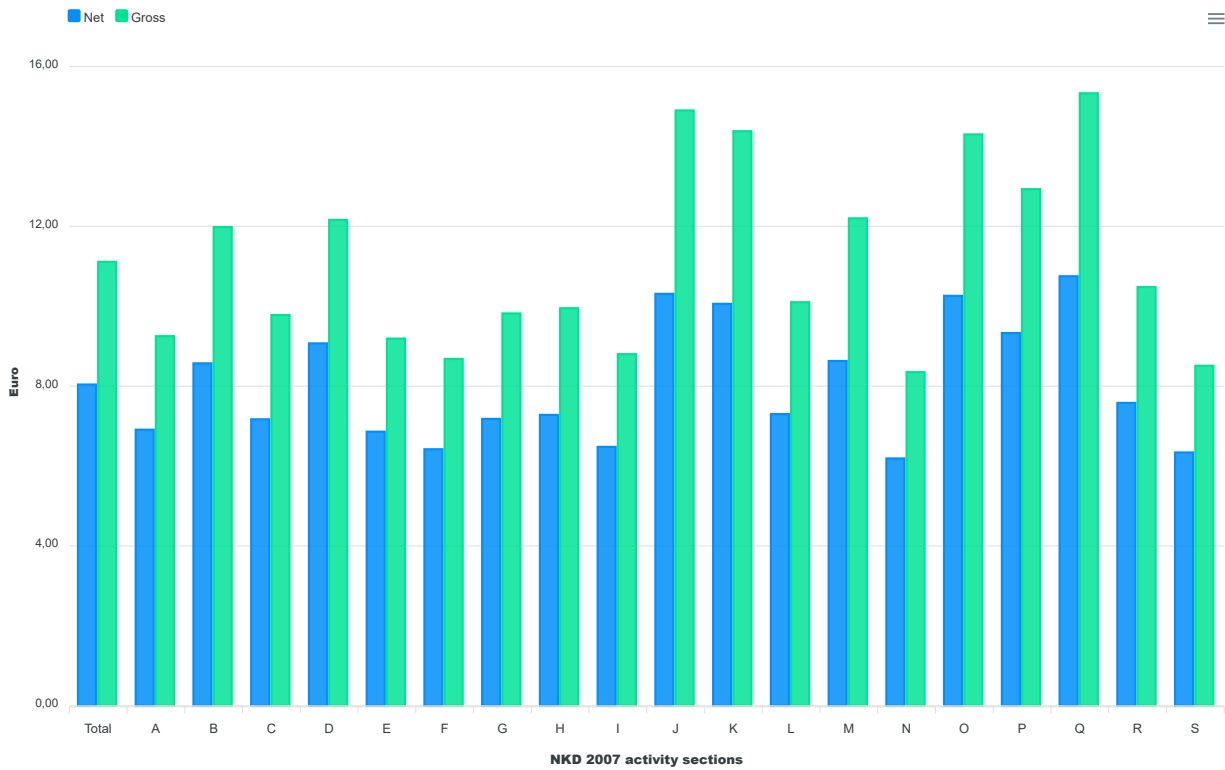
G-1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR JUNE 2024, ACCORDING TO NKD 2007



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



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



NKD 2007 activity sections

- 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

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 pays for month					
		For month				Nominal			Real		
		IV	V	VI	I - VI	VI 2024 V 2024	VI 2024 VI 2023	I - VI 2024 I - VI 2023	VI 2024 V 2024	VI 2024 VI 2023	I - VI 2024 I - VI 2023
O	Public administration and defence; compulsory social security	1 685	1 677	1 687	1 617	100,6	124,3	125,3	100,6	121,4	120,9
84	Public administration and defence; compulsory social security	1 685	1 677	1 687	1 617	100,6	124,3	125,3	100,6	121,4	120,9
84.1	Administration of the State and the economic and social policy of the community	1 604	1 586	1 581	1 554	99,7	117,3	119,6	99,7	114,6	115,4
84.2	Provision of services to the community as a whole	1 777	1 777	1 802	1 695	101,4	130,0	129,9	101,4	127,0	125,4
84.3	Compulsory social security activities	1 414	1 414	1 421	1 355	100,5	121,3	123,1	100,5	118,5	118,8
P	Education	1 487	1 496	1 514	1 438	101,2	122,2	122,3	101,2	119,3	118,1
85	Education	1 487	1 496	1 514	1 438	101,2	122,2	122,3	101,2	119,3	118,1
85.1	Pre-primary education	1 082	1 089	1 109	1 075	101,8	117,2	116,7	101,8	114,5	112,6
85.2	Primary education	1 514	1 529	1 539	1 454	100,7	124,6	125,5	100,7	121,7	121,1
85.3	Secondary education	1 540	1 552	1 539	1 473	99,2	123,9	124,8	99,2	121,0	120,5
85.4	Higher education	2 041	2 046	2 124	1 970	103,8	122,6	121,5	103,8	119,7	117,3
85.5	Other education	1 032	1 031	1 016	1 020	98,5	113,6	113,3	98,5	110,9	109,4
85.6	Educational support activities	1 553	1 551	1 574	1 470	101,5	127,4	122,4	101,5	124,4	118,1
Q	Human health and social work activities	1 769	1 766	1 816	1 696	102,8	126,4	126,6	102,8	123,4	122,2
86	Human health activities	1 907	1 909	1 981	1 827	103,8	128,6	127,3	103,8	125,6	122,9
86.1	Hospital activities	2 018	2 019	2 110	1 929	104,5	130,5	128,5	104,5	127,4	124,0
86.2	Medical and dental practice activities	1 679	1 686	1 708	1 620	101,3	123,5	124,0	101,3	120,6	119,7
86.9	Other human health activities	1 751	1 745	1 810	1 675	103,7	126,4	126,9	103,7	123,4	122,5
87	Residential care activities	1 263	1 266	1 277	1 207	100,9	126,3	127,1	100,9	123,3	122,7
87.1	Residential nursing care activities	1 238	1 206	1 222	1 156	101,3	128,4	131,1	101,3	125,4	126,5
87.2	Residential care activities for mental retardation, mental health and substance abuse	1 379	1 384	1 387	1 314	100,2	126,4	128,3	100,2	123,4	123,8
87.3	Residential care activities for the elderly and disabled	1 163	1 166	1 179	1 118	101,1	124,9	125,3	101,1	122,0	120,9
87.9	Other residential care activities	1 476	1 502	1 511	1 416	100,6	127,6	127,0	100,6	124,6	122,6
88	Social work activities without accommodation	1 056	1 046	1 011	1 039	96,7	110,1	120,0	96,7	107,5	115,8
88.1	Social work activities without accommodation for the elderly and disabled	1 290	1 265	1 254	1 264	99,1	108,4	137,8	99,1	105,9	133,0
88.9	Other social work activities without accommodation	1 024	1 017	981	1 008	96,5	110,6	117,1	96,5	108,0	113,0

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 pays for month					
		For month				Nominal			Real		
		IV	V	VI	I - VI	$\frac{VI_{2024}}{V_{2024}}$	$\frac{VI_{2024}}{VI_{2023}}$	$\frac{I - VI_{2024}}{I - VI_{2023}}$	$\frac{VI_{2024}}{V_{2024}}$	$\frac{VI_{2024}}{VI_{2023}}$	$\frac{I - VI_{2024}}{I - VI_{2023}}$
O	Public administration and defence; compulsory social security	2 339	2 328	2 352	2 235	101,0	125,9	127,4	101,0	122,9	123,0
84	Public administration and defence; compulsory social security	2 339	2 328	2 352	2 235	101,0	125,9	127,4	101,0	122,9	123,0
84.1	Administration of the State and the economic and social policy of the community	2 244	2 218	2 217	2 165	100,0	118,3	120,9	100,0	115,5	116,7
84.2	Provision of services to the community as a whole	2 454	2 454	2 501	2 328	101,9	132,2	132,5	101,9	129,1	127,9
84.3	Compulsory social security activities	1 977	1 976	1 990	1 884	100,7	122,8	124,7	100,7	119,9	120,4
P	Education	2 054	2 066	2 097	1 975	101,5	123,3	123,5	101,5	120,4	119,2
85	Education	2 054	2 066	2 097	1 975	101,5	123,3	123,5	101,5	120,4	119,2
85.1	Pre-primary education	1 457	1 469	1 501	1 447	102,2	117,8	117,2	102,2	115,0	113,1
85.2	Primary education	2 047	2 062	2 081	1 950	100,9	126,4	127,7	100,9	123,4	123,3
85.3	Secondary education	2 182	2 202	2 181	2 078	99,0	124,8	126,0	99,0	121,9	121,6
85.4	Higher education	2 936	2 943	3 078	2 823	104,6	123,6	122,5	104,6	120,7	118,2
85.5	Other education	1 395	1 395	1 369	1 374	98,1	112,8	112,6	98,1	110,2	108,7
85.6	Educational support activities	2 188	2 178	2 232	2 052	102,5	131,4	125,0	102,5	128,3	120,7
Q	Human health and social work activities	2 506	2 503	2 589	2 391	103,4	128,4	128,8	103,4	125,4	124,3
86	Human health activities	2 722	2 727	2 848	2 596	104,4	130,8	129,5	104,4	127,7	125,0
86.1	Hospital activities	2 894	2 899	3 053	2 754	105,3	133,0	130,8	105,3	129,9	126,3
86.2	Medical and dental practice activities	2 377	2 386	2 427	2 281	101,7	125,1	125,9	101,7	122,2	121,5
86.9	Other human health activities	2 456	2 451	2 554	2 340	104,2	128,0	128,6	104,2	125,0	124,1
87	Residential care activities	1 707	1 716	1 740	1 622	101,4	129,3	130,4	101,4	126,3	125,9
87.1	Residential nursing care activities	1 675	1 643	1 667	1 553	101,5	132,3	135,3	101,5	129,2	130,6
87.2	Residential care activities for mental retardation, mental health and substance abuse	1 859	1 867	1 880	1 759	100,7	129,2	131,8	100,7	126,2	127,2
87.3	Residential care activities for the elderly and disabled	1 561	1 572	1 598	1 493	101,7	127,7	128,5	101,7	124,7	124,0
87.9	Other residential care activities	2 039	2 078	2 101	1 944	101,1	130,1	129,6	101,1	127,1	125,1
88	Social work activities without accommodation	1 398	1 382	1 327	1 369	96,0	108,2	119,7	96,0	105,7	115,5
88.1	Social work activities without accommodation for the elderly and disabled	1 774	1 735	1 718	1 733	99,0	106,2	139,9	99,0	103,7	135,0
88.9	Other social work activities without accommodation	1 346	1 333	1 278	1 318	95,9	108,9	116,2	95,9	106,3	112,2

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 – 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 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 full-time 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

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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