

First Release

Year: LXIII.

Zagreb, 21 July 2026

RAD-2026-1-1/5

ISSN 1334-0557



AVERAGE MONTHLY NET AND GROSS EARNINGS OF PERSONS IN PAID EMPLOYMENT, MAY 2026

Since January 2026, data are presented according to the National Classification of Activities – NKD 2025 (NN, No. 47/24), and the information on the application of the new classification is provided in the Notes on Methodology.

The average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia for May 2026 amounted to **1 552 euro**, which means that in nominal terms they remained at the same level as in April 2026, whereas in real terms, they were 0.3% higher. As compared to the same month of the previous year, they were **7.0%** higher in nominal terms and **1.7%** higher in real terms.

The highest average monthly paid net earnings per person in paid employment in legal entities for May 2026 were paid in the activity Air transport and amounted to **2 364 euro**, while the lowest earnings were paid in the activity Manufacture of wearing apparel and amounted to **992 euro**.

The average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia for May 2026 amounted to **2 178 euro**, which represented a nominal decrease of 0.1% and a real increase of 0.2%, as compared to April 2026. As compared to the same month of the previous year, they were **7.9%** higher in nominal terms and **2.6%** higher in real terms.

The highest average monthly gross earnings per person in paid employment in legal entities for May 2026 were paid in the activity Air transport and amounted to **3 461 euro**, while the lowest earnings were paid in the activity Manufacture of wearing apparel and amounted to **1 320 euro**.

In May 2026, there were 165 paid hours on average, which was **4.6%** less than in April 2026. The highest number of paid hours was recorded in the activities Manufacture of coke and refined petroleum products (177) and Water transport (177), and the lowest one in the activities Services to buildings and landscape activities (151) and Social work activities without accommodation (151).

The average monthly paid net earnings per hour for May 2026 amounted to 9.06 euro, which was 4.0% higher than in April 2026. As compared to the same month of the previous year, they increased by 11.7%.

The average monthly gross earnings per hour for May 2026 amounted to 12.71 euro, which was 3.8% higher than in April 2026. As compared to the same month of the previous year, they increased by 9.1%.

Median net earnings for May 2026 amounted to **1 324 euro**, which was 0.4% higher than in April 2026. As compared to the same month of the previous year, they increased by **7.1%**.

Median gross earnings for May 2026 amounted to **1 821 euro**, which was 0.6% higher than in April 2026. As compared to the same month of the previous year, they increased by **8.0%**.

Detailed data can be downloaded from the link [PC-AXIS databases](#) under Employment and wages.

1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MAY 2026

	V 2026	I – V 2026	Indices		
			<u>V 2026</u> IV 2026	<u>V 2026</u> V 2025	<u>I – V 2026</u> I – V 2025
Net earnings					
Average monthly paid net earnings per employee, euro	1 552	1 540	100,0	107,0	107,8
Real net earnings per employee			100,3	101,7	103,1
Gross earnings					
Average monthly gross earnings per employee, euro	2 178	2 159	99,9	107,9	108,8
Real gross earnings per employee			100,2	102,6	104,0
Net earnings per hour					
Average paid net earnings per hour, euro	9,06	8,86	104,0	111,7	108,7
Real net earnings per hour			104,3	106,2	103,9
Gross earnings per hour					
Average monthly gross earnings per hour, euro	12,71	12,43	103,8	112,7	109,8
Real gross earnings per hour			104,1	107,1	105,0

2 DISTRIBUTION OF NET AND GROSS EARNINGS, BY QUARTILES, FOR MAY 2026

	V 2026	
	Net earnings, euro	Gross earnings, euro
First (lower) quartile	1 013	1 341
Second quartile (median)	1 324	1 821
Third (upper) quartile	1 792	2 510
Fourth quartile	z	z

3 DISTRIBUTION OF NET AND GROSS EARNINGS, BY DECILES, FOR MAY 2026

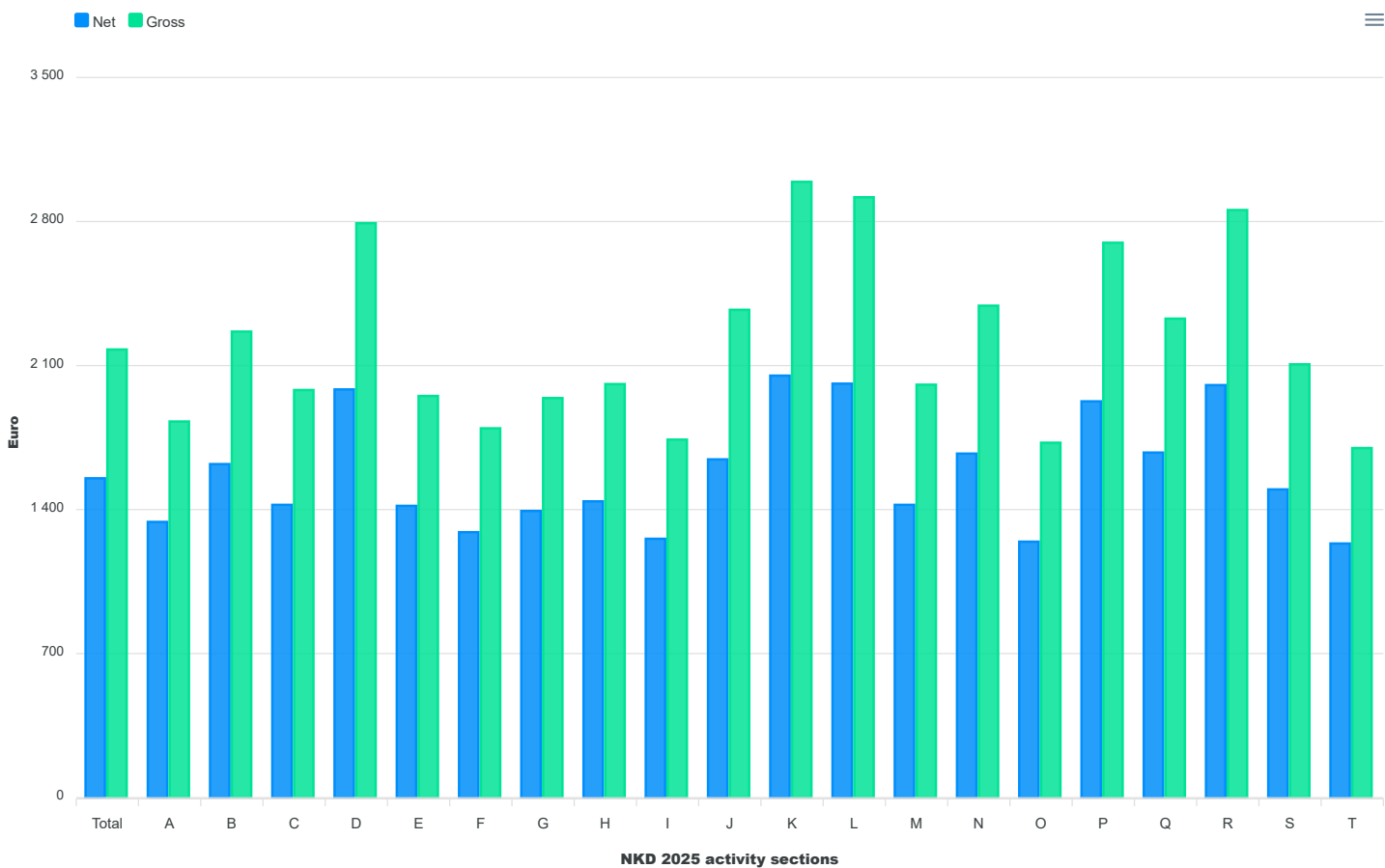
	V 2026	
	Net earnings, euro	Gross earnings, euro
First decile	881	1 145
Second decile	965	1 295
Third decile	1 067	1 420
Fourth decile	1 191	1 608
Fifth decile (median)	1 324	1 821
Sixth decile	1 492	2 067
Seventh decile	1 679	2 345
Eighth decile	1 927	2 713
Ninth decile	2 373	3 409
Tenth decile	z	z

4 PAID NON-TAXABLE INCOMES, ACCORDING TO NKD 2025¹⁾, MAY 2026

	V 2026	
	Average non-taxable income by number of receivers, euro	Average non-taxable income by number of persons in employment who received earnings, euro
Total	189	121
A Agriculture, forestry and fishing	161	140
B Mining and quarrying	364	329
C Manufacturing	172	143
D Electricity, gas, steam and air conditioning supply	129	124
E Water supply; sewerage, waste management and remediation activities	154	140
F Construction	194	128
G Wholesale and retail trade	193	163
H Transportation and storage	241	198
I Accommodation and food service activities	218	163
J Publishing, broadcasting, and content production and distribution activities	151	116
K Telecommunication, computer programming, consulting, computing infrastructure and other information service activities	233	187
L Financial and insurance activities	202	187
M Real estate activities	192	114
N Professional, scientific and technical activities	200	127
O Administrative and support service activities	185	140
P Public administration and defence; compulsory social security	153	33
Q Education	134	30
R Human health and social work activities	178	40
S Arts, sports and recreation	147	109
T Other service activities	190	96

1) Activity sections U (Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use) and V (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.

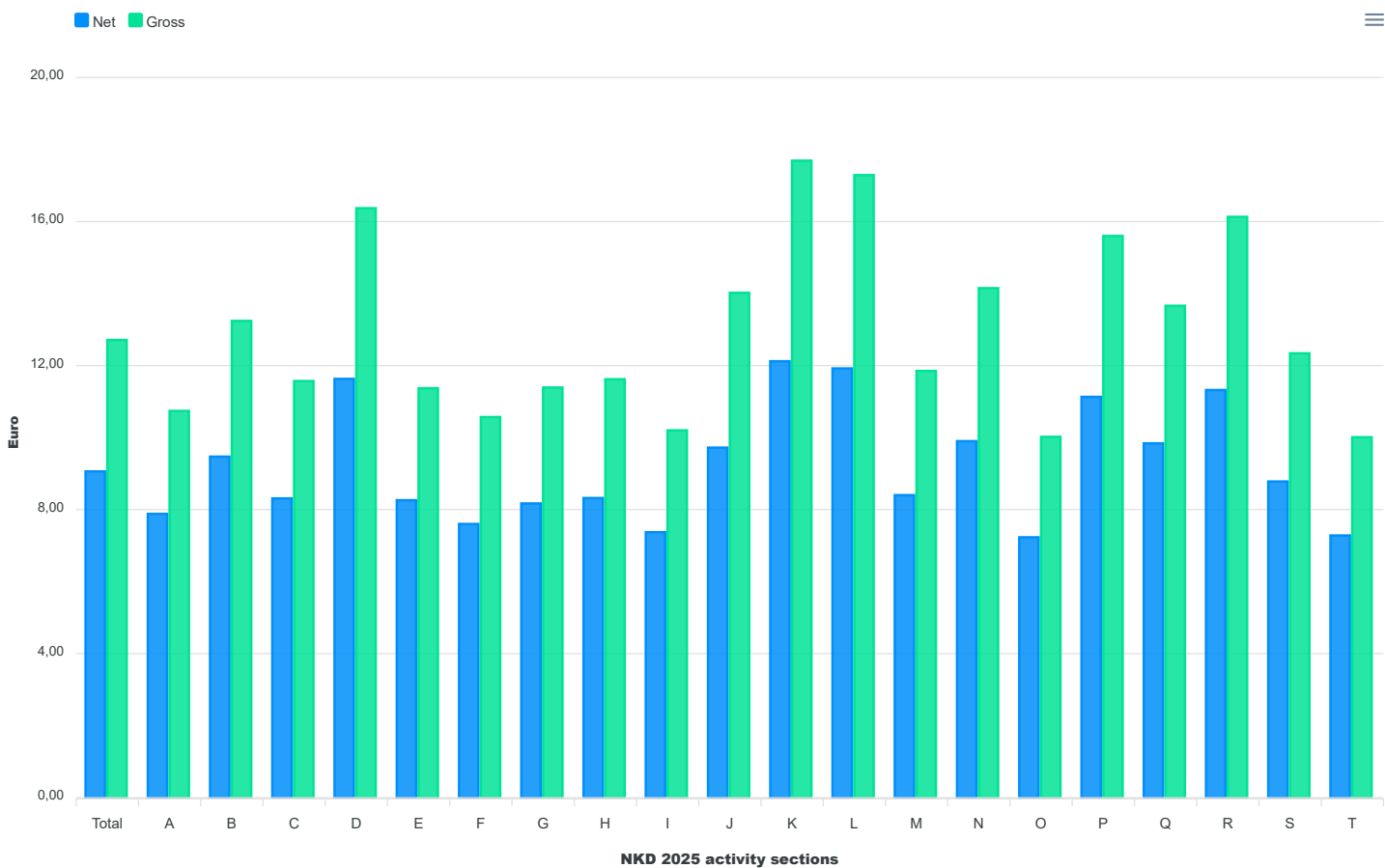
G-1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MAY 2026, ACCORDING TO NKD 2025



G-2 ANNUAL CHANGE RATES OF AVERAGE NET AND GROSS EARNINGS FOR MAY 2026, ACCORDING TO NKD 2025



G-3 AVERAGE MONTHLY NET AND GROSS EARNINGS PER PAID HOUR FOR MAY 2026, ACCORDING TO NKD 2025



NKD 2025 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
- H Transportation and storage
- I Accommodation and food service activities
- J Publishing, broadcasting, and content production and distribution activities
- K Telecommunication, computer programming, consulting, computing infrastructure and other information service activities
- L Financial and insurance activities
- M Real estate activities
- N Professional, scientific and technical activities
- O Administrative and support service activities
- P Public administration and defence; compulsory social security
- Q Education
- R Human health and social work activities
- S Arts, sports and recreation
- T Other service activities

NOTES ON METHODOLOGY

Since January 2026, statistical data are observed, processed and presented according to the National Classification of Activities, 2025 version (NKD 2025). The classification entered into force on 1 January 2025 (NN, No. 47/24). Its content and structure are completely harmonised with the Statistical Classification of Economic Activities in the European Union (hereinafter referred to as: NACE Rev. 2.1). Its implementation ensures a quality international comparability of statistical data.

In order to calculate the indices, the 2025 data were converted from NKD 2007 activities to NKD 2025 activities using the macro method of conversion.

The National Classification of Activities 2025 – NKD 2025 has a different structure compared to the NKD 2007 and a more detailed overview of the differences by sections between the new and existing classification is described in the document [Differences between NKD 2007 and NKD 2025](#).

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 payments 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 payments 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 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 the work done during regular working hours as well as annual leave, paid leave, public holidays and days-off as prescribed by law, sickness leave up to 42 days, absence for continuing professional education, during lay-off and job stop caused against a person's will and of no fault of their own and net payments 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 payments 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 the 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 payments 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 payments 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 the indices 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
NKD 2025	National Classification of Activities, 2025 version
z	data are not published for confidentiality reasons

Published by the Croatian Bureau of Statistics, Zagreb, Ilica 3, P. O. B. 80

Phone: (+385 1) 48 06 111

Press corner: press@dzs.hr

Persons responsible:

Mario Vlajčević, Director of Demographic and Social Statistics Directorate

Lidija Brković, Director General

Prepared by:

Dean Maslovara, Ante Mandarić and Snježana Varga

USERS ARE KINDLY REQUESTED TO STATE THE SOURCE.

Customer Relations and Data Protection Department

Information and user requests

Phone: (+385 1) 48 06 138, 48 06 154, 48 06 115

E-mail: stat.info@dzs.hr

Subscription

Phone: (+385 1) 21 00 455

E-mail: prodaja@dzs.hr