

## PROSJEČNE MJESEČNE NETO I BRUTO PLAĆE ZAPOSLENIH za svibanj 2021.

### AVERAGE MONTHLY NET AND GROSS EARNINGS OF PERSONS IN PAID EMPLOYMENT For May 2021

Prosječna mjesečna isplaćena neto plaća po zaposlenome u pravnim osobama Republike Hrvatske za svibanj 2021. iznosila je 7 104 kune, što je nominalno više za 0,3%, a realno za 0,2% u odnosu na travanj 2021.

Prosječna mjesečna bruto plaća po zaposlenome u pravnim osobama Republike Hrvatske za svibanj 2021. iznosila je 9 553 kune, što je nominalno više za 0,3%, a realno za 0,2% u odnosu na travanj 2021.

Najviša prosječna mjesečna isplaćena neto plaća po zaposlenome u pravnim osobama za svibanj 2021. isplaćena je u djelatnosti Proizvodnja koksa i rafiniranih naftnih proizvoda, u iznosu od 10 756 kuna, a najniža je isplaćena u djelatnosti Proizvodnja odjeće, u iznosu od 4 401 kunu.

Najviša prosječna mjesečna bruto plaća po zaposlenome u pravnim osobama za svibanj 2021. isplaćena je u djelatnosti Proizvodnja koksa i rafiniranih naftnih proizvoda, u iznosu od 15 601 kunu, a najniža je isplaćena u djelatnosti Proizvodnja odjeće, u iznosu od 5 581 kunu.

Prosječna mjesečna isplaćena neto plaća po zaposlenome u pravnim osobama Republike Hrvatske za svibanj 2021. u odnosu na isti mjesec prethodne godine nominalno je viša za 6,7%, a realno za 4,5%.

Prosječna mjesečna bruto plaća po zaposlenome u pravnim osobama Republike Hrvatske za svibanj 2021. u odnosu na isti mjesec prethodne godine nominalno je viša za 5,4%, a realno za 3,2%.

Za razdoblje od siječnja do svibnja 2021. prosječna mjesečna isplaćena neto plaća po zaposlenome u pravnim osobama Republike Hrvatske iznosila je 7 069 kuna, što je u odnosu na isto razdoblje 2020. nominalno više za 5,3%, a realno za 4,2%.

Za razdoblje od siječnja do svibnja 2021. prosječna mjesečna bruto plaća po zaposlenome u pravnim osobama Republike Hrvatske iznosila je 9 505 kuna, što je u odnosu na isto razdoblje 2020. nominalno više za 3,7%, a realno za 2,6%.

U svibnju 2021. bilo je prosječno 167 plaćenih sati, što je za 4,0% niže nego u travnju 2021. Najveći broj plaćenih sati bio je u Djelatnosti zdravstvene zaštite (178), a najmanji broj plaćenih sati bio je u Djelatnosti socijalne skrbi bez smještaja (152).

Prosječna mjesečna isplaćena neto plaća po satu za svibanj 2021. iznosila je 41,57 kuna, što je u odnosu na travanj 2021. više za 4,3%, a u odnosu na isti mjesec prethodne godine za 6,3%.

Prosječna mjesečna bruto plaća po satu za svibanj 2021. iznosila je 55,90 kuna, što je u odnosu na travanj 2021. više za 4,3%, a u odnosu na isti mjesec prethodne godine za 5,0%.

Medijalna neto plaća za svibanj 2021. iznosila je 5 966 kuna, dok je medijalna bruto plaća iznosila 7 689 kuna.

Detaljne podatke možete preuzeti na poveznici Statistika u nizu.

*For May 2021, the average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 7 104 kuna, which represented a nominal increase of 0.3% and a real one of 0.2%, as compared to April 2021.*

*For May 2021, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 9 553 kuna, which represented a nominal increase of 0.3% and a real one of 0.2%, as compared to April 2021.*

*The highest average monthly paid off net earnings per person in paid employment in legal entities for May 2021 were paid off in the activity Manufacture of coke and refined petroleum products and amounted to 10 756 kuna, while the lowest earnings were paid off in the activity Manufacture of wearing apparel and amounted to 4 401 kuna.*

*The highest average monthly gross earnings per person in paid employment in legal entities for May 2021 were paid off in the activity Manufacture of coke and refined petroleum products and amounted to 15 601 kuna, while the lowest earnings were paid off in the activity Manufacture of wearing apparel and amounted to 5 581 kuna.*

*The average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia were nominally higher by 6.7% and really by 4.5% for May 2021, 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 were nominally higher by 5.4% and really by 3.2% for May 2021, as compared to the same month last year.*

*In the period from January to May 2021, the average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 7 069 kuna, which represented a nominal increase of 5.3% and a real one of 4.2%, as compared to the same period of 2020.*

*In the period from January to May 2021, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 9 505 kuna, which represented a nominal increase of 3.7% and a real one of 2.6%, as compared to the same period of 2020.*

*In May 2021, there were 167 paid hours on average, which means that they decreased by 4.0%, as compared to April 2021. The greatest number of paid hours was recorded in the Human health activities (178) and the smallest one in Social work activities without accommodation (152).*

*The average monthly paid off net earnings per hour for May 2021 amounted to 41.57 kuna, which was 4.3% higher than in April 2021. As compared to the same month last year, they increased by 6.3%.*

*The average monthly gross earnings per hour for May 2021 amounted to 55.90 kuna, which was 4.3% higher than in April 2021. As compared to the same month last year, they increased by 5.0%.*

*Median net earnings for May 2021 amounted to 5 966 kuna, while median gross earnings amounted to 7 689 kuna.*

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

**1. PROSJEČNA MJESEČNA NETO I BRUTO PLAĆA ZA SVIBANJ 2021.**  
**AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MAY 2021**

	V. 2021.	I. – V. 2021.	Indeksi Indices			
			V. 2021.	V. 2021.	I. – V. 2021.	
			IV. 2021.	V. 2020.	I. – V. 2020.	
<b>Neto plaća</b> <i>Net earnings</i>						
Prosječna mjesečna isplaćena neto plaća po zaposlenome, kune	7 104	7 069	100,3	106,7	105,3	Average monthly paid off net earnings per employee, kuna
Realna neto plaća po zaposlenome			100,2	104,5	104,2	Real net earnings per employee
<b>Bruto plaća</b> <i>Gross earnings</i>						
Prosječna mjesečna bruto plaća po zaposlenome, kune	9 553	9 505	100,3	105,4	103,7	Average monthly gross earnings per employee, kuna
Realna bruto plaća po zaposlenome			100,2	103,2	102,6	Real gross earnings per employee
<b>Neto plaća po satu</b> <i>Net earnings per hour</i>						
Prosječna mjesečna isplaćena neto plaća po satu, kune	41,57	40,76	104,3	106,3	106,1	Average paid off net earnings per hour, kuna
Realna neto plaća po satu			104,2	104,1	104,9	Real net earnings per hour
<b>Bruto plaća po satu</b> <i>Gross earnings per hour</i>						
Prosječna mjesečna bruto plaća po satu, kune	55,90	54,81	104,3	105,0	104,5	Average monthly gross earnings per hour, kuna
Realna bruto plaća po satu			104,2	102,8	103,4	Real gross earnings per hour

**2. DISTRIBUCIJA NETO I BRUTO PLAĆA PREMA KVARTILIMA ZA SVIBANJ 2021.**  
**DISTRIBUTION OF NET AND GROSS EARNINGS, BY QUARTILES, FOR MAY 2021**

	V. 2021.		
	neto plaće, kune <i>Net earnings, kuna</i>	bruto plaće, kune <i>Gross earnings, kuna</i>	
Prvi (donji) kvartil	4 559	5 680	First (lower) quartile
Drugi kvartil (medijan)	5 966	7 689	Second quartile (median)
Treći (gornji) kvartil	8 280	11 091	Third (upper) quartile
Četvrti kvartil	z	z	Fourth quartile

**3. DISTRIBUCIJA NETO I BRUTO PLAĆA PREMA DECILIMA ZA SVIBANJ 2021.**  
**DISTRIBUTION OF NET AND GROSS EARNINGS, BY DECILES, FOR MAY 2021**

	V. 2021.		
	neto plaće, kune <i>Net earnings, kuna</i>	bruto plaće, kune <i>Gross earnings, kuna</i>	
Prvi decil	3 827	4 672	First decile
Drugi decil	4 277	5 264	Second decile
Treći decil	4 745	5 968	Third decile
Četvrti decil	5 264	6 710	Fourth decile
Peti decil (medijan)	5 966	7 689	Fifth decile (median)
Šesti decil	6 758	8 900	Sixth decile
Sedmi decil	7 736	10 337	Seventh decile
Osmi decil	8 909	12 011	Eighth decile
Deveti decil	11 072	15 442	Ninth decile
Deseti decil	z	z	Tenth decile

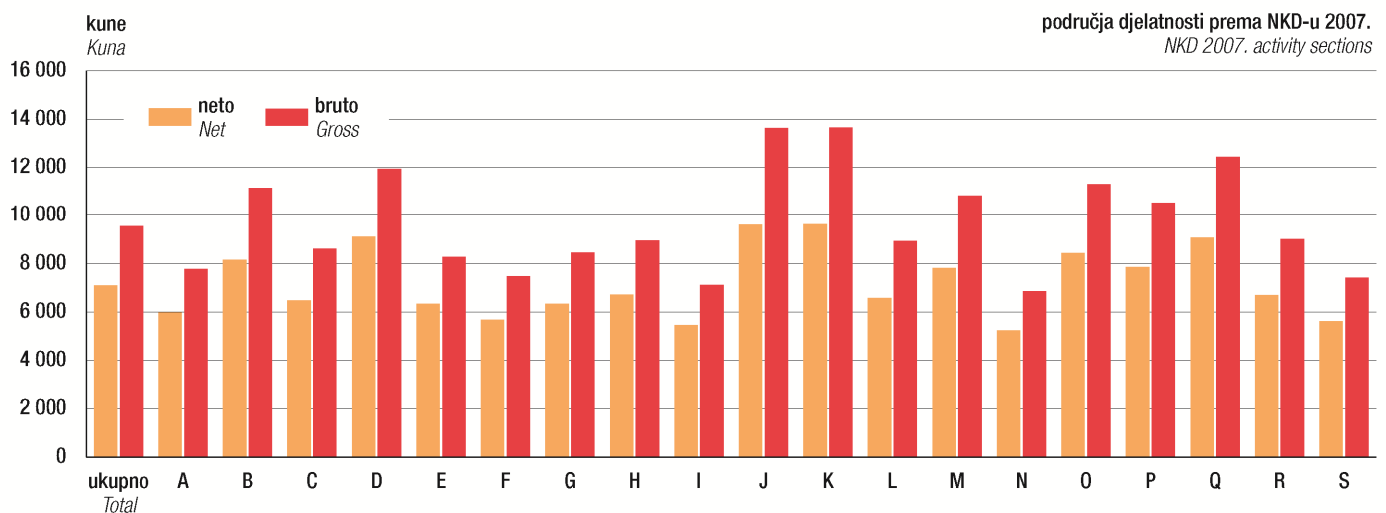
**4. ISPLAĆENI NEOPOREZIVI PRIMICI PREMA NKD-u 2007.<sup>1)</sup> U SVIBNJU 2021.**  
**PAID OFF NON-TAXABLE INCOMES, ACCORDING TO NKD 2007.<sup>1)</sup>, MAY 2021**

	V. 2021.		
	prosječni neoporezivi primitak po broju primatelja, kune <i>Average non-taxable income by number of receivers, kuna</i>	prosječni neoporezivi primitak po broju zaposlenih koji su primili plaću, kune <i>Average non-taxable income by number of persons in employment who received earnings, kuna</i>	
Ukupno	644	6	Total
A Poljoprivreda, šumarstvo i ribarstvo	797	11	A Agriculture, forestry and fishing
B Rudarstvo i vađenje	520	11	B Mining and quarrying
C Prerađivačka industrija	508	6	C Manufacturing
D Opskrba električnom energijom, plinom, parom i klimatizacija	428	3	D Electricity, gas, steam and air conditioning supply
E Opskrba vodom; uklanjanje otpadnih voda, gospodarenje otpadom te djelatnosti sanacije okoliša	952	33	E Water supply; sewerage, waste management and remediation activities
F Građevinarstvo	754	10	F Construction
G Trgovina na veliko i na malo; popravak motornih vozila i motocikla	612	5	G Wholesale and retail trade; repair of motor vehicles and motorcycles
H Prijevoz i skladištenje	462	4	H Transportation and storage
I Djelatnosti pružanja smještaja te pripreme i usluživanja hrane	784	4	I Accommodation and food service activities
J Informacije i komunikacije	567	2	J Information and communication
K Financijske djelatnosti i djelatnosti osiguranja	442	1	K Financial and insurance activities
L Poslovanje nekretninama	523	3	L Real estate activities
M Stručne, znanstvene i tehničke djelatnosti	529	8	M Professional, scientific and technical activities
N Administrativne i pomoćne uslužne djelatnosti	478	20	N Administrative and support service activities
O Javna uprava i obrana; obvezno socijalno osiguranje	754	2	O Public administration and defence; compulsory social security
P Obrazovanje	417	1	P Education
Q Djelatnosti zdravstvene zaštite i socijalne skrbi	1 399	10	Q Human health and social work activities
R Umjetnost, zabava i rekreacija	432	2	R Arts, entertainment and recreation
S Ostale uslužne djelatnosti	469	2	S Other service activities

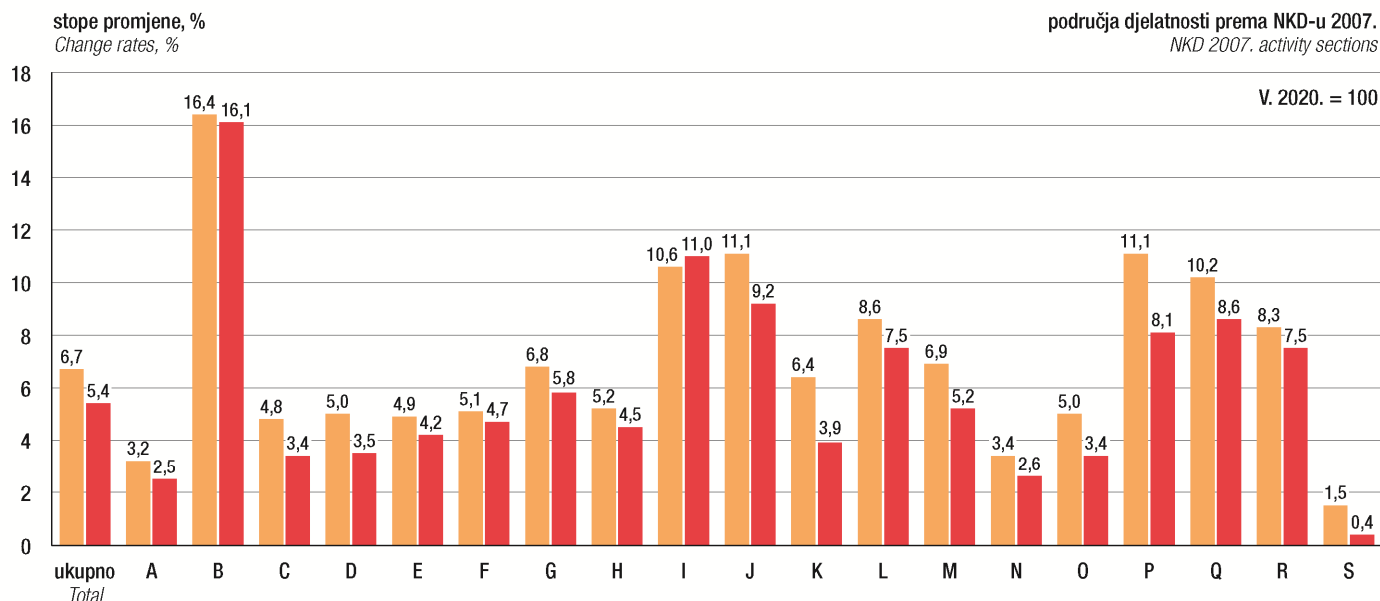
1) Područja djelatnosti T (Djelatnosti kućanstava kao poslodavaca; djelatnosti kućanstava koja proizvode različitu robu i obavljaju različite usluge za vlastite potrebe) i U (Djelatnosti izvanteritorijalnih organizacija i tijela) te njihovi odjelci nisu iskazani u ovom Priopćenju jer nisu obuhvaćeni istraživanjem.

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.

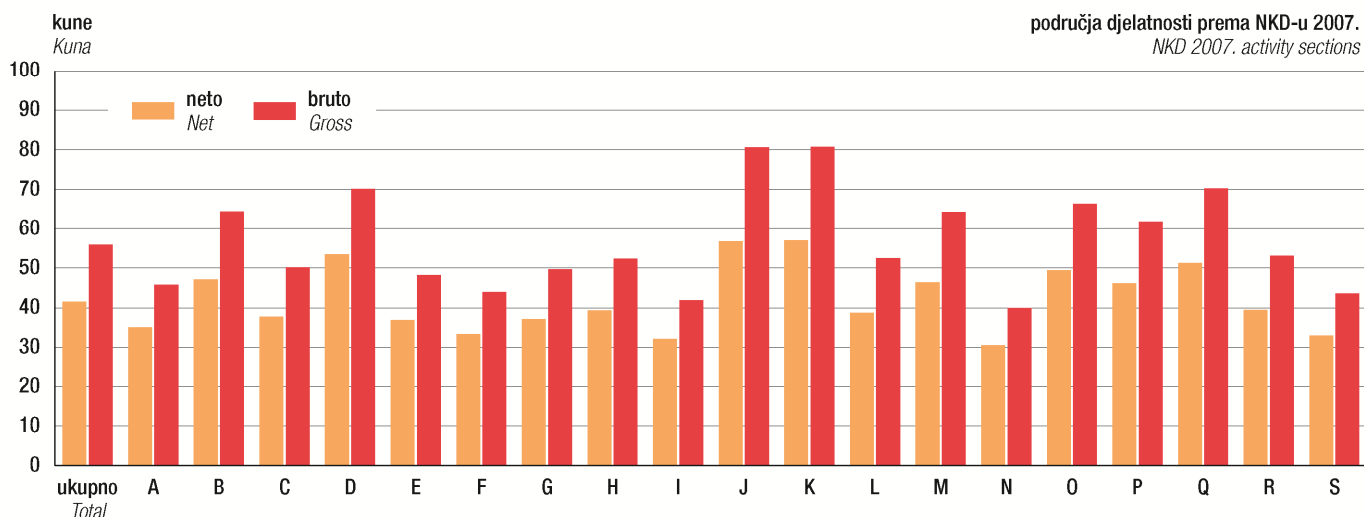
**G-1. PROSJEČNE MJESEČNE NETO I BRUTO PLAĆE ZA SVIBANJ 2021. PREMA NKD-u 2007.**  
**AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MAY 2021, ACCORDING TO NKD 2007.**



**G-2. GODIŠNJE STOPE PROMJENE PROSJEČNIH MJESEČNIH NETO I BRUTO PLAĆA ZA SVIBANJ 2021. PREMA NKD-u 2007.**  
ANNUAL CHANGE RATES OF AVERAGE NET AND GROSS EARNINGS FOR MAY 2021, ACCORDING TO NKD 2007.



**G-3. PROSJEČNE MJESEČNE NETO I BRUTO PLAĆE PO PLAĆENOM SATU ZA SVIBANJ 2021. PREMA NKD-u 2007.**  
AVERAGE MONTHLY NET AND GROSS EARNINGS PER PAID HOUR FOR MAY 2021, ACCORDING TO NKD 2007.



Područja djelatnosti prema NKD-u 2007.

- A Poljoprivreda, šumarstvo i ribarstvo
- B Rudarstvo i vađenje
- C Prerađivačka industrija
- D Opskrba električnom energijom, plinom, parom i klimatizacija
- E Opskrba vodom; uklanjanje otpadnih voda, gospodarenje otpadom te djelatnosti sanacije okoliša
- F Građevinarstvo
- G Trgovina na veliko i na malo; popravak motornih vozila i motocikla
- H Prijevoz i skladištenje
- I Djelatnosti pružanja smještaja te pripreme i usluživanja hrane
- J Informacije i komunikacije
- K Financijske djelatnosti i djelatnosti osiguranja
- L Poslovanje nekretninama
- M Stručne, znanstvene i tehničke djelatnosti
- N Administrativne i pomoćne uslužne djelatnosti
- O Javna uprava i obrana; obvezno socijalno osiguranje
- P Obrazovanje
- Q Djelatnosti zdravstvene zaštite i socijalne skrbi
- R Umjetnost, zabava i rekreacija
- S Ostale uslužne djelatnosti

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

# METODOLOŠKA OBJAŠNJENJA

## Izvori podataka

Podaci o mjesečnim neto i bruto plaćama te broju sati za koje su zaposlene osobe primile plaću dobiveni su obradom podataka iz Izvješća o primicima, porezu na dohodak i prirezu te doprinosima za obvezna osiguranja (obrazac JOPPD), koje se primjenjuje od 1. siječnja 2014.

Obveznici dostavljanja obrasca JOPPD jesu isplatelji svih vrsta dohodaka za koje je propisano o porezu na dohodak propisana obveza obračunavanja i plaćanja poreza po odbitku.

## Obuhvat i usporedivost

Obuhvaćeni su zaposleni u pravnim osobama svih oblika vlasništva, tijelima državne vlasti i tijelima jedinica lokalne i područne (regionalne) samouprave na području Republike Hrvatske.

Nisu obuhvaćeni zaposleni u obrtu i slobodnim profesijama i zaposleni osiguranici poljoprivrednici te unutar podataka o prosječnim mjesečnim plaćama nedostaju podaci o njihovim isplata.

Podaci o mjesečnim neto i bruto plaćama zaposlenih u pravnim osobama obuhvaćaju neto i bruto plaće zaposlenih koji imaju zasnovan radni odnos bez obzira na vrstu radnog odnosa i duljinu radnog vremena.

Zaposleni koji su primili plaću u nepunome radnom vremenu preračunani su na ekvivalent punoga radnog vremena.

Podaci o mjesečnoj neto i bruto plaći iskazuju se prema načelu obavljenih isplata u tekućemu za prethodni mjesec, što odgovara dinamici isplata u najvećem broju pravnih osoba te se i prosjek plaće odnosi na mjesec za koji je isplata primljena, što ne vrijedi za isplaćene neoporezive primitke.

Neoporezivi primici koje je zaposlenik primio iskazani su u tablici 4.

Obuhvaćeni su sljedeći neoporezivi primici, prema šiframa obrasca JOPPD:

- šifra 21 – dar djetetu do 15 godina starosti i potpore za novorođenče, do propisanog iznosa
- šifra 22 – prigodne nagrade, do propisanog iznosa (božićnica, naknada za godišnji odmor i sl.)
- šifra 24 – pomorski dodatak, do propisanog iznosa
- šifra 25 – naknade za odvojeni život od obitelji, do propisanog iznosa
- šifra 26 – otpremnine, do propisanog iznosa
- šifra 60 – nagrade radnicima za navršene godine staža, do propisanog iznosa
- šifra 61 – prigodne nagrade, do propisanog iznosa (božićnica, naknada za godišnji odmor i sl.) za prethodna porezna razdoblja (naknadne isplate)
- šifra 62 – trošak prehrane i smještaja sezonskih radnika iz članka 7. stavka 35. Pravilnika o porezu na dohodak
- šifra 63 – novčane nagrade za radne rezultate i drugi oblici dodatnog nagrađivanja radnika (dodatna plaća, dodatak uz mjesečnu plaću i sl.)
- šifra 64 – troškovi smještaja i prehrane osoba koje obavljaju povremene sezonske poslove u poljoprivredi iz članka 6. stavka 10. Pravilnika o porezu na dohodak
- šifra 65 – novčane paušalne naknade za podmirivanje troškova prehrane radnika, do propisanog iznosa

# 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

- šifra 66 – troškovi prehrane radnika nastali za vrijeme radnog odnosa kod poslodavca na temelju vjerodostojne dokumentacije, do propisanog iznosa
- šifra 67 – troškovi smještaja radnika nastali za vrijeme radnog odnosa kod poslodavca na temelju vjerodostojne dokumentacije koji se podmiruju bezgotovinskim putem
- šifra 68 – troškovi smještaja radnika nastali za vrijeme radnog odnosa kod poslodavca na temelju vjerodostojne dokumentacije koji se podmiruju na račun radnika
- šifra 69 – naknade za podmirivanje troškova ugostiteljskih, turističkih i drugih usluga namijenjenih odmoru radnika prema propisima ministarstva nadležnog za turizam
- šifra 70 – naknade za troškove redovite skrbi djece radnika u ustanovama predškolskog odgoja te drugim pravnim ili fizičkim osobama (vrtići i sl.)
- šifra 71 – premije dopunskoga i dodatnoga zdravstvenog osiguranja – u primjeni od 2020.

Od siječnja 2016. podaci nisu usporedivi s prethodno objavljenim mjesečnim podacima.

## Definicije

**Prosječna mjesečna isplaćena neto plaća** obuhvaća plaće zaposlenih za obavljene poslove prema osnovi radnog odnosa i naknade za godišnji odmor, plaćeni dopust, blagdane i neradne dane određene zakonom, bolovanja do 42 dana, odsutnost za vrijeme stručnog obrazovanja, zastoje na poslu bez krivnje zaposlenog i primitke prema osnovi naknada, potpora i nagrada u iznosima na koje se plaćaju doprinosi, porezi i preizezi.

**Prosječna mjesečna bruto plaća** obuhvaća sve vrste neto isplata prema osnovi radnog odnosa i sljedeća zakonom propisana obvezatna izdvajanja: doprinosi za mirovinsko osiguranje, porez na dohodak i preiz porezu na dohodak.

**Broj plaćenih sati** jest broj sati za koje su zaposlene osobe primile plaću. Plaćeni sati uključuju izvršene sate rada (sati izvršeni u redovitome radnom vremenu i prekovremeni sati) i neizvršene sate rada (godišnji odmor, praznici, bolovanje kraće od 42 dana i drugi plaćeni, a neizvršeni sati). Plaćeni sati ne uključuju neizvršene sate rada plaćene izvan pravne osobe (sati bolovanja u trajanju duljem od 42 dana, sati roditeljnog dopusta, sati skraćenoga radnog vremena roditelja i sl.).

**Prosječna mjesečna neto i bruto plaća po zaposlenome** izračunava se dijeljenjem ukupnih isplata brojem zaposlenih preračunanih na ekvivalent punoga radnoga vremena.

**Prosječna mjesečna neto i bruto plaća po plaćenom satu** izračunava se dijeljenjem ukupnih isplata ukupnim brojem plaćenih sati.

**Nominalni indeksi neto i bruto plaća** izračunavaju se iz podataka o prosječnim mjesečnim iznosima neto i bruto plaća za odgovarajuće mjesec i godine.

**Realni indeksi neto i bruto plaća** izračunavaju se dijeljenjem nominalnih indeksa neto i bruto plaća indeksom potrošačkih cijena za odgovarajuće mjesec i godine.

**Medijalna mjesečna neto i bruto plaća** izračunava se određivanjem sredine nakon rangiranja plaća zaposlenih, od najniže do najviše, te pokazuje da 50% zaposlenih prima plaću u iznosu jednakom ili manjem od tog iznosa (medijana), a 50% zaposlenih prima jednaku ili veću od tog iznosa (medijana).

- 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).

**Kvartilne mjesečne neto i bruto plaće** izračunavaju se podjelom plaća zaposlenih na četiri jednaka dijela nakon rangiranja od najniže do najviše, a zatim odabirom iznosa plaće ispod kojeg se nalazi 25%, 50%, 75% i 100% plaća zaposlenih. Mogu se podijeliti na prvi (donji) kvartil, drugi kvartil (medijan), treći (gornji) kvartil i četvrti kvartil.

**Prvi (donji) kvartil** pokazuje da 25% zaposlenih prima plaću u iznosu jednakom ili manjem od prvoga kvartila, a 75% zaposlenih prima plaću jednaku ili veću od prvoga kvartila.

**Treći (gornji) kvartil** pokazuje da 75% zaposlenih prima plaću u iznosu jednakom ili manjem od trećega kvartila, a 25% zaposlenih prima plaću jednaku ili veću od trećega kvartila.

**Decilne mjesečne neto i bruto plaće** izračunavaju se podjelom plaća zaposlenih na deset jednakih dijelova nakon rangiranja od najniže do najviše, a zatim odabirom iznosa plaće ispod kojeg se nalazi 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80%, 90% i 100% plaća zaposlenih.

U **prvom decilu** nalaze se zaposleni koji imaju najniže mjesečne plaće i pokazuje da 10% zaposlenih prima plaću u iznosu jednakom ili manjem od prvog decila, a 90% zaposlenih prima plaću jednaku ili veću od tog iznosa. U drugom decilu nalaze se zaposleni koji primaju plaću veću od onih koji se nalaze u prvom decilu i manju od onih koji se nalaze u trećem decilu itd.

## Kratice

NKD 2007. Nacionalna klasifikacija djelatnosti, verzija 2007.  
z podatak zbog povjerljivosti nije objavljen

**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  
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