

## First Release

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# AVERAGE MONTHLY NET AND GROSS EARNINGS OF PERSONS IN PAID EMPLOYMENT FOR MARCH 2023

For March 2023, the average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 130 euro, which represented a nominal increase of 2.2% and a real increase of 1.3%, as compared to February 2023.

For March 2023, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 556 euro, which represented a nominal increase of 2.2% and a real increase of 1.3% as compared to February 2023.

The highest average monthly paid net earnings per person in paid employment in legal entities for March 2023 were paid in the activity Information service activities and amounted to 2 327 euro, while the lowest earnings were paid in the activity Security and investigation activities and amounted to 738 euro.

The highest average monthly gross earnings per person in paid employment in legal entities for March 2023 were paid in the activity Information service activities and amounted to 3 644 euro, while the lowest earnings were paid in the activity Manufacture of wearing apparel and amounted to 975 euro.

The average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia for March 2023 were nominally 11.9% higher and really 1.1% higher, 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 for March 2023 were nominally 13.5% higher and really 2.5% higher, as compared to the same month last year.

In the period from January to March 2023, the average monthly paid net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 110 euro, which represented an increase of 11.8% in nominal terms and in real terms it remained at the same level, as compared to the same period of 2022.

In the period from January to March 2023, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 1 526 euro, which represented a nominal increase of 13.4% and a real increase of 1.4%, as compared to the same period of 2022.

In March 2023, there were 182 paid hours on average, which means that they increased by 15.2% compared to February 2023. The greatest number of paid hours was recorded in the Water transport (191) and the smallest one in Social work activities without accommodation (160).

The average monthly paid net earnings per hour for March 2023 amounted to 6.08 euro, which was 10.7% lower than in February 2023. As compared to the same month last year, they increased by 11.8%.

The average monthly gross earnings per hour for March 2023 amounted to 8.37 euro, which was 10.7% lower than in February 2023. As compared to the same month last year, they increased by 13.4%.

Median net earnings for March 2023 amounted to 946 euro, while median gross earnings amounted to 1 261 euro.

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

## 1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MARCH 2023

	III 2023	I – III 2023	Indices		
			III 2023 II 2023	III 2023 III 2022	I – III 2023 I – III 2022
<b>Net earnings</b>					
Average monthly paid off net earnings per employee, euro	1 130	1 110	102,2	111,9	111,8
Real net earnings per employee			101,3	101,1	100,0
<b>Gross earnings</b>					
Average monthly gross earnings per employee, euro	1 556	1 526	102,2	113,5	113,4
Real gross earnings per employee			101,3	102,5	101,4
<b>Net earnings per hour</b>					
Average paid off net earnings per hour, euro	6,08	6,32	89,3	111,8	110,3
Real net earnings per hour			88,5	101,0	98,7
<b>Gross earnings per hour</b>					
Average monthly gross earnings per hour, euro	8,37	8,69	89,3	113,4	111,8
Real gross earnings per hour			88,5	102,4	100,0

## 2 DISTRIBUTION OF NET AND GROSS EARNINGS, BY QUARTILES, FOR MARCH 2023

	III 2023	
	Net earnings, euro	Gross earnings, euro
First (lower) quartile	726	930
Second quartile (median)	946	1 261
Third (upper) quartile	1 268	1 728
Fourth quartile	z	z

## 3 DISTRIBUTION OF NET AND GROSS EARNINGS, BY DECILES, FOR MARCH 2023

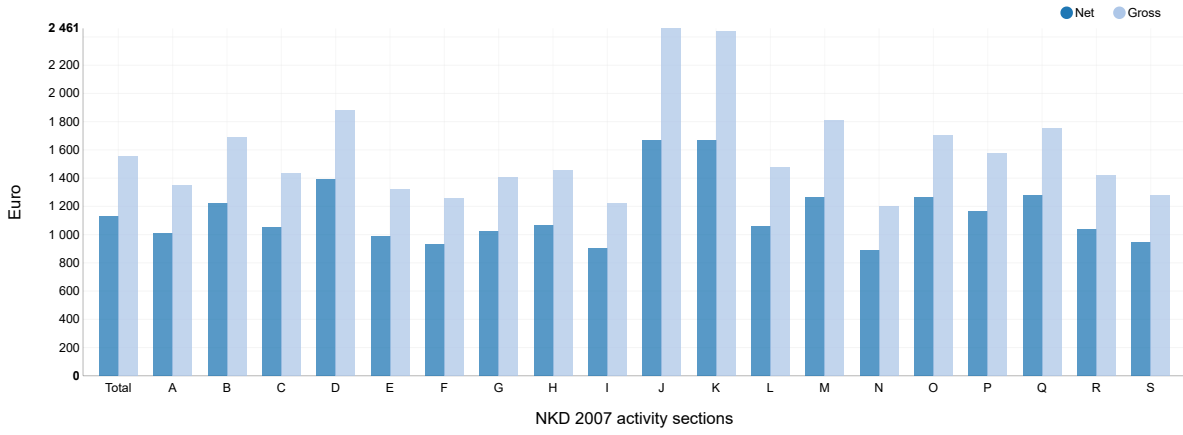
	III 2023	
	Net earnings, euro	Gross earnings, euro
First decile	632	800
Second decile	693	889
Third decile	764	988
Fourth decile	849	1 110
Fifth decile (median)	946	1 261
Sixth decile	1 062	1 429
Seventh decile	1 194	1 617
Eighth decile	1 362	1 874
Ninth decile	1 715	2 436
Tenth decile	z	z

## 4 PAID OFF NON-TAXABLE INCOMES, ACCORDING TO NKD 2007<sup>1)</sup>, MARCH 2023

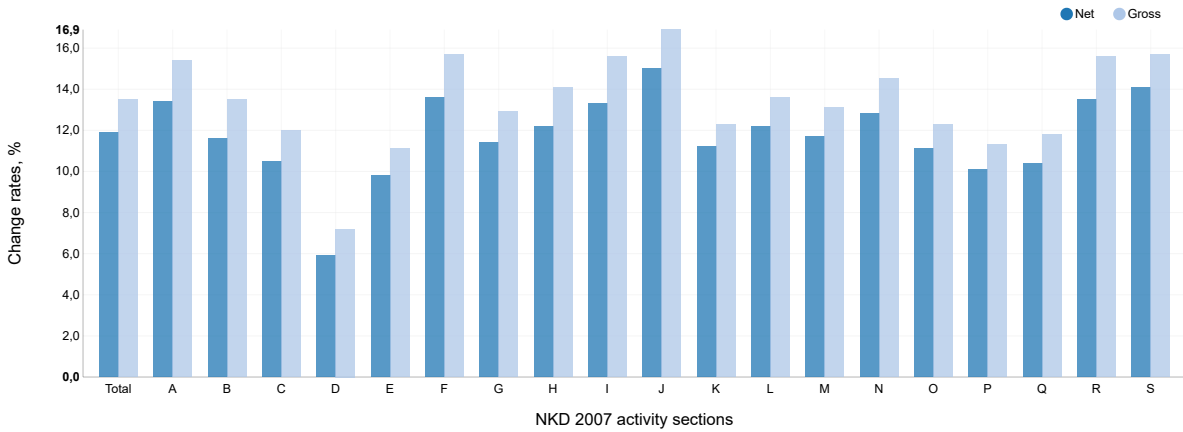
	III 2023	
	Average non-taxable income by number of receivers, euro	Average non-taxable income by number of persons in employment who received earnings, euro
Total	85	1
A Agriculture, forestry and fishing	71	2
B Mining and quarrying	67	2
C Manufacturing	72	1
D Electricity, gas, steam and air conditioning supply	67	1
E Water supply; sewerage, waste management and remediation activities	56	1
F Construction	103	1
G Wholesale and retail trade; repair of motor vehicles and motorcycles	58	1
H Transportation and storage	65	1
I Accommodation and food service activities	91	1
J Information and communication	78	0
K Financial and insurance activities	58	1
L Real estate activities	90	1
M Professional, scientific and technical activities	118	1
N Administrative and support service activities	102	2
O Public administration and defence; compulsory social security	88	0
P Education	79	0
Q Human health and social work activities	147	2
R Arts, entertainment and recreation	80	1
S Other service activities	84	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.

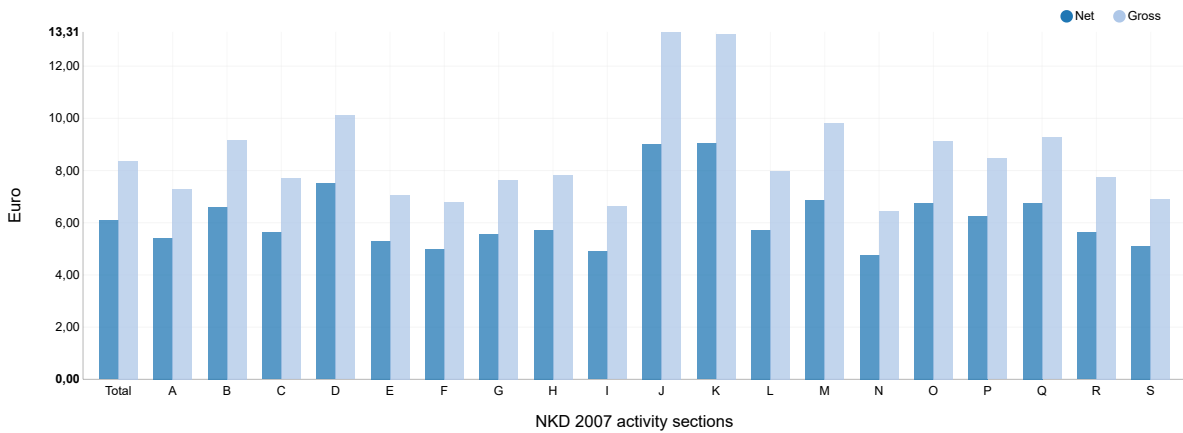
G-1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR MARCH 2023, ACCORDING TO NKD 2007



G-2 ANNUAL CHANGE RATES OF AVERAGE NET AND GROSS EARNINGS FOR MARCH 2023, ACCORDING TO NKD 2007



G-3 AVERAGE MONTHLY NET AND GROSS EARNINGS PER PAID HOUR FOR MARCH 2023, ACCORDING TO NKD 2007



- 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 2023<sup>1)</sup>, ACCORDING TO NKD 2007

		Average paid off net earnings per person in employment, euro				Indices of change in average monthly paid off net earnings according to payoffs for month					
		For month				Nominal			Real		
		I	II	III	I – III	III 2023 II 2023	III 2023 III 2022	I – III 2023 I – III 2022	III 2023 II 2023	III 2023 III 2022	I – III 2023 I – III 2022
O	Public administration and defence; compulsory social security	1 262	1 254	1 261	1 259	100,6	111,1	110,9	99,7	100,4	99,2
84	Public administration and defence; compulsory social security	1 262	1 254	1 261	1 259	100,6	111,1	110,9	99,7	100,4	99,2
84.1	Administration of the State and the economic and social policy of the community	1 283	1 272	1 280	1 279	100,6	110,3	111,2	99,7	99,6	99,5
84.2	Provision of services to the community as a whole	1 267	1 261	1 267	1 265	100,5	111,4	110,6	99,6	100,6	98,9
84.3	Compulsory social security activities	1 066	1 079	1 087	1 077	100,7	113,7	112,8	99,8	102,7	100,9
P	Education	1 155	1 153	1 168	1 159	101,3	110,1	110,1	100,4	99,5	98,5
85	Education	1 155	1 153	1 168	1 159	101,3	110,1	110,1	100,4	99,5	98,5
85.1	Pre-primary education	909	912	916	913	100,4	108,3	109,1	99,5	97,8	97,6
85.2	Primary education	1 139	1 126	1 154	1 140	102,5	110,5	110,9	101,6	99,8	99,2
85.3	Secondary education	1 159	1 156	1 173	1 162	101,5	110,8	110,6	100,6	100,1	98,9
85.4	Higher education	1 576	1 594	1 593	1 588	99,9	110,3	110,0	99,0	99,6	98,4
85.5	Other education	892	892	918	901	102,9	115,5	114,9	102,0	104,3	102,8
85.6	Educational support activities	1 181	1 177	1 184	1 181	100,6	118,4	118,0	99,7	107,0	105,5
Q	Human health and social work activities	1 312	1 288	1 279	1 293	99,3	110,4	109,5	98,4	99,7	97,9
86	Human health activities	1 402	1 379	1 366	1 383	99,1	110,0	108,9	98,2	99,4	97,4
86.1	Hospital activities	1 462	1 439	1 420	1 440	98,7	110,4	108,7	97,8	99,7	97,2
86.2	Medical and dental practice activities	1 287	1 271	1 271	1 276	100,0	109,3	109,9	99,1	98,7	98,3
86.9	Other human health activities	1 290	1 253	1 247	1 263	99,5	109,6	108,7	98,6	99,0	97,2
87	Residential care activities	939	914	920	924	100,7	110,8	110,9	99,8	100,1	99,2
87.1	Residential nursing care activities	874	846	847	856	100,1	109,7	110,0	99,2	99,1	98,4
87.2	Residential care activities for mental retardation, mental health and substance abuse	1 010	988	992	997	100,4	109,5	109,8	99,5	98,9	98,2
87.3	Residential care activities for the elderly and disabled	882	856	864	867	100,9	111,3	111,2	100,0	100,5	99,5
87.9	Other residential care activities	1 098	1 075	1 086	1 086	101,0	110,6	110,4	100,1	99,9	98,7
88	Social work activities without accommodation	857	844	852	851	100,9	96,6	98,3	100,0	87,3	87,9
88.1	Social work activities without accommodation for the elderly and disabled	842	846	841	843	99,4	114,7	114,9	98,5	103,6	102,8
88.9	Other social work activities without accommodation	858	843	853	851	101,2	95,5	97,3	100,3	86,3	87,0

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 2023<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 payoffs for month					
		For month				Nominal			Real		
		I	II	III	I – III	III 2023 II 2023	III 2023 III 2022	I – III 2023 I – III 2022	III 2023 II 2023	III 2023 III 2022	I – III 2023 I – III 2022
O	Public administration and defence; compulsory social security	1 709	1 698	1 704	1 704	100,4	112,3	112,0	99,5	101,4	100,2
84	Public administration and defence; compulsory social security	1 709	1 698	1 704	1 704	100,4	112,3	112,0	99,5	101,4	100,2
84.1	Administration of the State and the economic and social policy of the community	1 765	1 746	1 756	1 756	100,6	111,4	112,2	99,7	100,6	100,4
84.2	Provision of services to the community as a whole	1 696	1 688	1 690	1 691	100,1	112,5	111,5	99,2	101,6	99,7
84.3	Compulsory social security activities	1 454	1 476	1 487	1 472	100,7	116,0	114,7	99,8	104,8	102,6
P	Education	1 565	1 565	1 579	1 570	100,9	111,3	111,1	100,0	100,5	99,4
85	Education	1 565	1 565	1 579	1 570	100,9	111,3	111,1	100,0	100,5	99,4
85.1	Pre-primary education	1 217	1 220	1 225	1 221	100,4	109,7	110,4	99,5	99,1	98,7
85.2	Primary education	1 493	1 482	1 505	1 493	101,6	111,7	111,7	100,7	100,9	99,9
85.3	Secondary education	1 614	1 611	1 636	1 621	101,6	112,2	112,1	100,7	101,4	100,3
85.4	Higher education	2 233	2 264	2 256	2 251	99,6	111,4	110,9	98,7	100,6	99,2
85.5	Other education	1 207	1 207	1 248	1 221	103,4	118,1	117,3	102,5	106,7	104,9
85.6	Educational support activities	1 615	1 607	1 607	1 609	100,0	119,1	119,5	99,1	107,6	106,9
Q	Human health and social work activities	1 810	1 773	1 756	1 780	99,0	111,8	110,6	98,1	101,0	98,9
86	Human health activities	1 949	1 914	1 891	1 918	98,8	111,4	109,9	97,9	100,6	98,3
86.1	Hospital activities	2 041	2 003	1 971	2 005	98,4	111,8	109,5	97,5	101,0	97,9
86.2	Medical and dental practice activities	1 774	1 755	1 751	1 760	99,8	110,4	111,0	98,9	99,7	99,3
86.9	Other human health activities	1 769	1 712	1 701	1 727	99,4	111,1	109,9	98,5	100,4	98,3
87	Residential care activities	1 224	1 187	1 193	1 201	100,5	112,5	112,3	99,6	101,6	100,4
87.1	Residential nursing care activities	1 130	1 088	1 088	1 102	100,0	111,6	111,7	99,1	100,8	99,9
87.2	Residential care activities for mental retardation, mental health and substance abuse	1 314	1 279	1 279	1 291	100,0	111,0	111,1	99,1	100,3	99,4
87.3	Residential care activities for the elderly and disabled	1 143	1 105	1 115	1 121	100,9	113,2	112,9	100,0	102,3	101,0
87.9	Other residential care activities	1 472	1 436	1 447	1 452	100,8	111,8	111,5	99,9	101,0	99,7
88	Social work activities without accommodation	1 127	1 109	1 121	1 119	101,1	98,1	99,1	100,2	88,6	88,6
88.1	Social work activities without accommodation for the elderly and disabled	1 119	1 127	1 117	1 121	99,1	116,7	116,6	98,2	105,4	104,3
88.9	Other social work activities without accommodation	1 128	1 107	1 121	1 118	101,3	97,0	98,0	100,4	87,6	87,7

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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