



## AVERAGE MONTHLY NET AND GROSS EARNINGS OF PERSONS IN PAID EMPLOYMENT FOR DECEMBER 2022

For December 2022, the average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 7 878 kuna, which represented a nominal decrease of 0.5% and a real one of 0.2%, as compared to November 2022.

For December 2022, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 10 748 kuna, which represented a nominal decrease of 0.3%, and in real terms, it remained at the same level as in November 2022.

The highest average monthly paid off net earnings per person in paid employment in legal entities for December 2022 were paid off in Information service activities and amounted to 12 352 kuna, while the lowest earnings were paid off in the activity Manufacture of wearing apparel and amounted to 4 951 kuna.

The highest average monthly gross earnings per person in paid employment in legal entities for December 2022 were paid off in Information service activities and amounted to 18 134 kuna, while the lowest earnings were paid off in the activity Manufacture of wearing apparel and amounted to 6 359 kuna.

The average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia for December 2022 were nominally 8.2% higher and really 4.3% lower, 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 December 2022 were nominally 9.3% higher and really 3.4% lower, as compared to the same month last year.

In the period from January to December 2022, the average monthly paid off net earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 7 653 kuna, which represented a nominal increase of 7.4% and a real decrease of 3.1%, as compared to the same period of 2021.

In the period from January to December 2022, the average monthly gross earnings per person in paid employment in legal entities in the Republic of Croatia amounted to 10 400 kuna, which represented a nominal increase of 8.3% and a real decrease of 2.3%, as compared to the same period of 2021.

In December 2022, there were 175 paid hours on average, which means that they increased by 0.6%, as compared to November 2022. The greatest number of paid hours was recorded in Mining support service activities (184) and the smallest one in Social work activities without accommodation (155).

The average monthly paid off net earnings per hour for December 2022 amounted to 44.14 kuna, which was 0.7% lower than in November 2022. As compared to the same month last year, they increased by 12.5%.

The average monthly gross earnings per hour for December 2022 amounted to 60.22 kuna, which was 0.6% lower than in November 2022. As compared to the same month last year, they increased by 13.6%.

Median net earnings for December 2022 amounted to 6 608 kuna, while median gross earnings amounted to 8 748 kuna.

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

### 1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR DECEMBER 2022

	XII 2022	I – XII 2022	Indices		
			XII 2022 XI 2022	XII 2022 XII 2021	I – XII 2022 I – XII 2021
<b>Net earnings</b>					
Average monthly paid off net earnings per employee, kuna	7 878	7 653	99,5	108,2	107,4
Real net earnings per employee			99,8	95,7	96,9
<b>Gross earnings</b>					
Average monthly gross earnings per employee, kuna	10 748	10 400	99,7	109,3	108,3
Real gross earnings per employee			100,0	96,6	97,7
<b>Net earnings per hour</b>					
Average paid off net earnings per hour, kuna	44,14	43,50	99,3	112,5	107,5
Real net earnings per hour			99,6	99,5	97,0
<b>Gross earnings per hour</b>					
Average monthly gross earnings per hour, kuna	60,22	59,11	99,4	113,6	108,5
Real gross earnings per hour			99,7	100,4	97,9

## 2 DISTRIBUTION OF NET AND GROSS EARNINGS, BY QUARTILES, FOR DECEMBER 2022

	XII 2022	
	Net earnings, kuna	Gross earnings, kuna
First (lower) quartile	5 003	6 352
Second quartile (median)	6 608	8 748
Third (upper) quartile	9 087	12 342
Fourth quartile	z	z

## 3 DISTRIBUTION OF NET AND GROSS EARNINGS, BY DECILES, FOR DECEMBER 2022

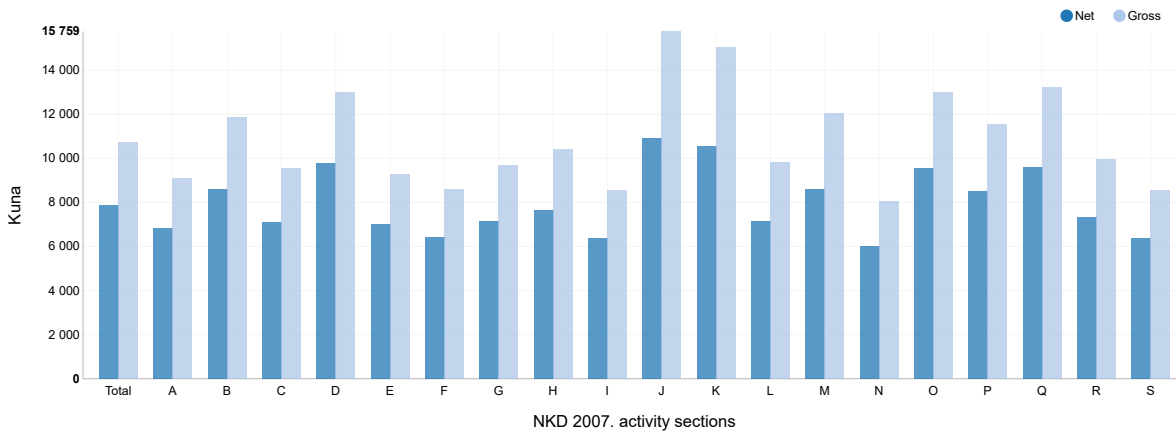
	XII 2022	
	Net earnings, kuna	Gross earnings, kuna
First decile	4 249	5 274
Second decile	4 754	6 118
Third decile	5 259	6 736
Fourth decile	5 915	7 655
Fifth decile (median)	6 608	8 748
Sixth decile	7 489	9 998
Seventh decile	8 499	11 520
Eighth decile	9 795	13 374
Ninth decile	12 206	17 239
Tenth decile	z	z

## 4 PAID OFF NON-TAXABLE INCOMES, ACCORDING TO NKD 2007.<sup>1)</sup>, DECEMBER 2022

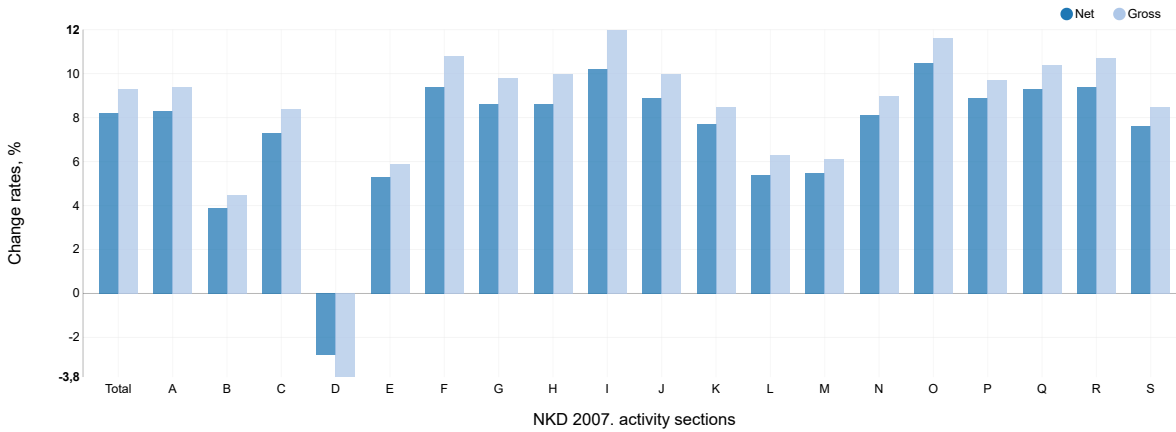
	XII 2022	
	Average non-taxable income by number of receivers, kuna	Average non-taxable income by number of persons in employment who received earnings, kuna
Total	1 230	25
A Agriculture, forestry and fishing	986	36
B Mining and quarrying	696	24
C Manufacturing	1 193	29
D Electricity, gas, steam and air conditioning supply	695	10
E Water supply; sewerage, waste management and remediation activities	797	20
F Construction	1 423	22
G Wholesale and retail trade; repair of motor vehicles and motorcycles	998	14
H Transportation and storage	1 269	25
I Accommodation and food service activities	817	12
J Information and communication	1 686	8
K Financial and insurance activities	741	7
L Real estate activities	2 055	16
M Professional, scientific and technical activities	1 214	19
N Administrative and support service activities	873	39
O Public administration and defence; compulsory social security	1 163	13
P Education	1 213	4
Q Human health and social work activities	1 590	98
R Arts, entertainment and recreation	1 980	24
S Other service activities	1 224	16

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.

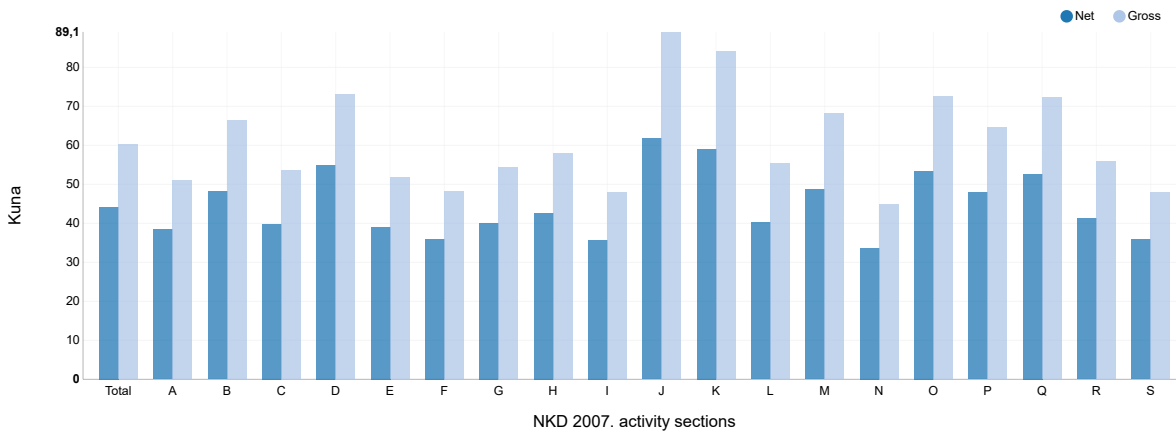
G-1 AVERAGE MONTHLY NET AND GROSS EARNINGS FOR DECEMBER 2022, ACCORDING TO NKD 2007.



G-2 ANNUAL CHANGE RATES OF AVERAGE NET AND GROSS EARNINGS FOR DECEMBER 2022, ACCORDING TO NKD 2007.



G-3 AVERAGE MONTHLY NET AND GROSS EARNINGS PER PAID HOUR FOR DECEMBER 2022, 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 2022<sup>1)</sup>, ACCORDING TO NKD 2007.

		Average paid off net earnings per person in employment, kuna				Indices of change in average monthly paid off net earnings according to payoffs for month					
		For month				Nominal			Real		
		X	XI	XII	I – XII	$\frac{XII\ 2022}{XI\ 2022}$	$\frac{XII\ 2022}{XII\ 2021}$	$\frac{I-XII\ 2022}{I-XII\ 2021}$	$\frac{XII\ 2022}{XI\ 2022}$	$\frac{XII\ 2022}{XII\ 2021}$	$\frac{I-XII\ 2022}{I-XII\ 2021}$
O	Public administration and defence; compulsory social security	9 285	9 341	9 552	8 938	102,3	110,5	106,5	102,6	97,7	96,1
84	Public administration and defence; compulsory social security	9 285	9 341	9 552	8 938	102,3	110,5	106,5	102,6	97,7	96,1
84.1	Administration of the State and the economic and social policy of the community	9 285	9 392	9 420	8 991	100,3	109,6	109,0	100,6	96,9	98,4
84.2	Provision of services to the community as a whole	9 432	9 447	9 813	9 060	103,9	110,9	104,9	104,2	98,1	94,7
84.3	Compulsory social security activities	7 958	8 057	8 035	7 549	99,7	111,3	104,8	100,0	98,4	94,6
P	Education	8 578	8 567	8 527	8 190	99,5	108,9	104,8	99,8	96,3	94,6
85	Education	8 578	8 567	8 527	8 190	99,5	108,9	104,8	99,8	96,3	94,6
85.1	Pre-primary education	6 521	6 577	6 540	6 414	99,4	105,2	103,4	99,7	93,0	93,3
85.2	Primary education	8 511	8 488	8 460	8 060	99,7	110,5	105,6	100,0	97,7	95,3
85.3	Secondary education	8 687	8 640	8 632	8 221	99,9	109,9	105,1	100,2	97,2	94,9
85.4	Higher education	11 980	11 893	11 783	11 305	99,1	109,4	105,0	99,4	96,7	94,8
85.5	Other education	6 109	6 289	6 303	6 008	100,2	109,5	105,9	100,5	96,8	95,6
85.6	Educational support activities	8 357	8 493	8 513	7 969	100,2	113,2	102,2	100,5	100,1	92,2
Q	Human health and social work activities	9 528	9 605	9 615	9 274	100,1	109,3	105,3	100,4	96,6	95,0
86	Human health activities	10 262	10 341	10 370	9 982	100,3	109,2	104,6	100,6	96,6	94,4
86.1	Hospital activities	10 739	10 822	10 876	10 476	100,5	109,9	104,9	100,8	97,2	94,7
86.2	Medical and dental practice activities	9 358	9 357	9 353	8 992	100,0	107,3	103,9	100,3	94,9	93,8
86.9	Other human health activities	9 332	9 573	9 544	9 121	99,7	109,4	104,5	100,0	96,7	94,3
87	Residential care activities	6 704	6 823	6 849	6 534	100,4	109,3	105,6	100,7	96,6	95,3
87.1	Residential nursing care activities	6 257	6 356	6 386	6 111	100,5	106,6	105,0	100,8	94,3	94,8
87.2	Residential care activities for mental retardation, mental health and substance abuse	7 348	7 451	7 482	7 109	100,4	109,4	105,2	100,7	96,7	94,9
87.3	Residential care activities for the elderly and disabled	6 241	6 365	6 413	6 109	100,8	109,9	106,0	101,1	97,2	95,7
87.9	Other residential care activities	7 915	8 050	7 987	7 706	99,2	107,7	105,4	99,5	95,2	95,1
88	Social work activities without accommodation	6 959	6 985	5 684	6 690	81,4	90,6	109,2	81,6	80,1	98,6
88.1	Social work activities without accommodation for the elderly and disabled	5 780	5 708	5 615	5 588	98,4	105,1	105,5	98,7	92,9	95,2
88.9	Other social work activities without accommodation	7 041	7 076	5 691	6 773	80,4	89,8	109,5	80,6	79,4	98,8

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 2022<sup>1)</sup>, ACCORDING TO NKD 2007.

		Average gross earnings per person in employment, kuna				Indices of change in average monthly gross earnings according to payoffs for month					
		For month				Nominal			Real		
		X	XI	XII	I – XII	$\frac{\text{XII 2022}}{\text{XI 2022}}$	$\frac{\text{XII 2022}}{\text{XII 2021}}$	$\frac{\text{I–XII 2022}}{\text{I–XII 2021}}$	$\frac{\text{XII 2022}}{\text{XI 2022}}$	$\frac{\text{XII 2022}}{\text{XII 2021}}$	$\frac{\text{I–XII 2022}}{\text{I–XII 2021}}$
O	Public administration and defence; compulsory social security	12 528	12 591	12 982	12 032	103,1	111,6	107,0	103,4	98,7	96,6
84	Public administration and defence; compulsory social security	12 528	12 591	12 982	12 032	103,1	111,6	107,0	103,4	98,7	96,6
84.1	Administration of the State and the economic and social policy of the community	12 716	12 883	12 954	12 286	100,6	110,7	109,6	100,9	97,9	98,9
84.2	Provision of services to the community as a whole	12 582	12 562	13 225	12 053	105,3	111,9	105,4	105,6	98,9	95,1
84.3	Compulsory social security activities	10 835	10 987	10 957	10 212	99,7	113,2	105,5	100,0	100,1	95,2
P	Education	11 593	11 557	11 523	11 042	99,7	109,7	105,1	100,0	97,0	94,9
85	Education	11 593	11 557	11 523	11 042	99,7	109,7	105,1	100,0	97,0	94,9
85.1	Pre-primary education	8 640	8 731	8 682	8 494	99,4	105,9	103,7	99,7	93,6	93,6
85.2	Primary education	11 125	11 057	11 061	10 528	100,0	111,2	105,6	100,3	98,3	95,3
85.3	Secondary education	12 106	12 023	12 015	11 371	99,9	111,2	105,8	100,2	98,3	95,5
85.4	Higher education	16 988	16 839	16 702	15 981	99,2	110,3	105,3	99,5	97,5	95,0
85.5	Other education	8 167	8 449	8 457	8 014	100,1	110,7	106,8	100,4	97,9	96,4
85.6	Educational support activities	11 479	11 506	11 568	10 815	100,5	114,2	102,1	100,8	101,0	92,1
Q	Human health and social work activities	13 071	13 173	13 221	12 694	100,4	110,4	105,6	100,7	97,6	95,3
86	Human health activities	14 208	14 304	14 383	13 787	100,6	110,3	104,8	100,9	97,5	94,6
86.1	Hospital activities	14 939	15 033	15 153	14 536	100,8	111,1	105,1	101,1	98,2	94,9
86.2	Medical and dental practice activities	12 860	12 850	12 853	12 319	100,0	107,9	104,3	100,3	95,4	94,1
86.9	Other human health activities	12 687	13 045	13 081	12 390	100,3	111,0	104,8	100,6	98,1	94,6
87	Residential care activities	8 652	8 849	8 880	8 424	100,4	110,6	106,1	100,7	97,8	95,8
87.1	Residential nursing care activities	8 027	8 245	8 224	7 822	99,7	108,5	106,1	100,0	95,9	95,8
87.2	Residential care activities for mental retardation, mental health and substance abuse	9 452	9 589	9 664	9 138	100,8	110,5	105,4	101,1	97,7	95,1
87.3	Residential care activities for the elderly and disabled	7 996	8 205	8 253	7 818	100,6	111,1	106,5	100,9	98,2	96,1
87.9	Other residential care activities	10 532	10 754	10 686	10 261	99,4	108,8	106,0	99,7	96,2	95,7
88	Social work activities without accommodation	9 170	9 213	7 382	8 784	80,1	90,2	109,9	80,3	79,8	99,2
88.1	Social work activities without accommodation for the elderly and disabled	7 636	7 521	7 376	7 334	98,1	105,6	106,0	98,4	93,4	95,7
88.9	Other social work activities without accommodation	9 276	9 333	7 383	8 893	79,1	89,3	110,3	79,3	79,0	99,5

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 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
- 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).

**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

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