

# SAOPĆENJE PRIOPĆENJE FIRST RELEASE

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## ISTRAŽIVANJE O STRUKTURI ZARADA ZA 2022. GODINU (PRVI REZULTATI) STRUCTURE OF EARNING SURVEY FOR 2022 (FIRST RESULTS)

Podaci objavljeni u ovom saopćenju dobijeni su na osnovu provedenog Istraživanja o strukturi zarada (ISZ) za 2022. godinu.

Istraživanje o strukturi zarada provodi se na uzorkom izabranim poslovnim subjektima (pravnim osobama) čije sjedište je na teritoriji Federacije BiH. Obuhvaćeni su poslovni subjekti kao cjelina sa svim pripadajućim jedinicama u sastavu poslovnih subjekata bez obzira na njihovo mjesto poslovanja. Podaci su prikupljeni za zaposlene osobe koje su takođe birane putem uzorka. Putem ovog istraživanja nisu obuhvaćeni zaposleni u obrtu i srodnim djelatnostima.

Podaci su prikupljeni putem web aplikacije, te elektronskih upitnika. Veličina uzorka je 2.070 poslovnih subjekata, a podaci su prikupljeni od njih 1.717. Stopa neodziva je 16,2 %. Od 1.717 poslovnih subjekata podaci su prikupljeni za 54.536 zaposlenih osoba.

Ovo istraživanje ima za cilj dobijanje i izračun procjene podataka o prosječnim zaradama za referentni mjesec i referentnu godinu, kao i prosječnim zaradama po satu rada prema individualnim karakteristikama zaposlenih, kao i prema karakteristikama poslovnog subjekta u kojem zaposleni rade.

Rezultati Istraživanja o strukturi zarada iskazani su u bruto iznosima (sa pripadajućim doprinosima iz bruto plaće i akontacijom poreza na dohodak). Pored bruto plaće putem ovog istraživanja su prikupljeni podaci o ostalim primanjima zaposlenih zbog čega se koristi termin zarada.

Pod godišnjom zaradom se podrazumijevaju sva primanja zaposlenih u toku referentne godine - oporeziva i neoporeziva, što znači da zarada pored bruto plaće obuhvata i sva ostala isplaćena primanja zaposlenih

*The data published in this announcement were obtained on the basis of the Structure of Earnings Survey (SES) for the year 2022.*

*The Structure of Earnings Survey is conducted on a sample of business entities (legal entities) whose headquarters are located in the territory of the Federation of Bosnia and Herzegovina. Business entities are included as a whole with all associated units in the composition of business entities, regardless of their place of business. Data were collected for employed persons who were also selected through a sample. Through this survey, employees in trades and related activities are not covered.*

*Data were collected through a web application and electronic questionnaires. The sample size is 2,070 business entities, and data was collected from 1,717 of them. The non-response rate is 16.2%. From 1,717 business entities, data was collected for 54,536 employed persons.*

*The purpose of this survey is to obtain and calculate an estimate of data on average earnings for the reference month and reference year, as well as average earnings per hour of work according to the individual characteristics of the employees as well as the characteristics of the business entity in which the employees work.*

*The results of the Structure of Earnings Survey are expressed in gross amounts (with the corresponding contributions from the gross salary and advance payment of income tax). In addition to gross salaries this survey collected data on other incomes of employees, which is why the term earning is used.*

*The annual earning is understood to mean all incomes of employees during the reference year - taxable and non-taxable, which means that in addition to the gross salary, the earnings also includes all other paid incomes of employees*

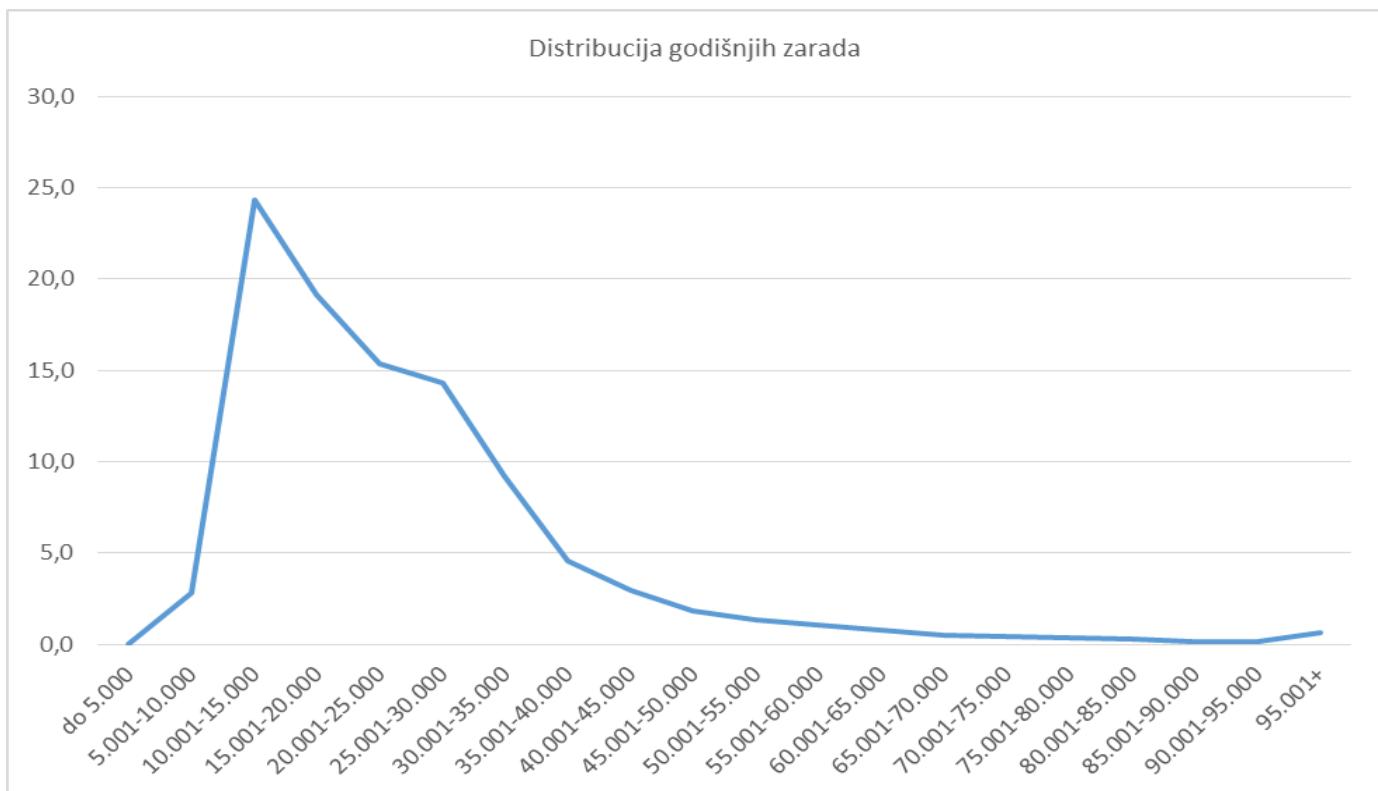
Tabela 1. Osnovni rezultati Istraživanja o strukturi zarada za 2022. godinu  
 Table 1. Basic results of the - Structure of Earnings Survey, 2022

	Ukupno/Total	Muškarci/Men	Žene/Women	KM
Prosječna godišnja zarada/Average annual earnings	<b>24.726</b>	<b>25.079</b>	<b>24.286</b>	
Medijana godišnje zarade/Median annual earnings	<b>21.116</b>	<b>21.331</b>	<b>20.809</b>	
Prosječan broj plaćenih sati rada/Average number of paid hours of work	<b>167</b>	<b>168</b>	<b>166</b>	
Prosječna zarada po satu/Average hourly earnings	<b>12,11</b>	<b>12,28</b>	<b>11,89</b>	
Medijana zarade po satu/Median hourly earnings	<b>10,31</b>	<b>10,38</b>	<b>10,19</b>	
Učešće zaposlenih sa niskim zaradama u ukupnom broju zaposlenih*, %/Share of employees with low wages in the total number of employees, %	<b>22,94</b>	<b>21,71</b>	<b>24,26</b>	

\*Pod zaposlenima sa niskom zaradom smatraju se osobe koje zarađuju manje ili jednako 2/3 medijane zarade po satu.

Grafikon 1. Distribucija godišnjih zarada 2022.

Chart 1. Distribution of annual earnings in 2022.



**Napomena:** Podaci prikazani u ovom saopćenju odnose se na sve zarade, kako one na koje se plaćaju porezi i doprinosii (bruto zarade), tako i na dio zarada koji je neoporeziv (topli obrok, prevoz, regres, otpremnine, posmrtnine i sl.)

Prema rezultatima Istraživanja o strukturi zarada za 2022.godinu, prosječna godišnja zarada iznosila je 24.726.KM, odnosno 12,11 KM po satu rada.

Medijana godišnje zarade iznosila je 21.116 KM, što predstavlja 85,4 % prosječne godišnje zarade. Dakle, polovina od ukupnog broja zaposlenih je ostvarila godišnju zaradu manju od 21.116 KM, dok je druga polovina zaposlenih zaradila više od tog iznosa.

Najveći dio zaposlenih (24,3%) ostvario je godišnju zaradu od 10.001 do 15.000 KM dok je 19,1% zaposlenih zaradilo između 15.001 i 20.000 KM. Godišnju zaradu iznad 50.000KM ostvario je jako mali broj zaposlenih.. Zaradu od 90.001 do 95.000KM ostvarilo 0,1% zaposlenih dok je godišnju zaradu iznad 95.000KM ostvarilo 0,6% zaposlenih.

Imajući u vidu da se u ovom istraživanju niskim zaradama smatraju zarade manje ili jednake 2/3 medijane zarade po satu, udio zaposlenih sa niskim zaradama u ukupnom broju zaposlenih iznosi 22,94%.

Djelatnost poslovnog subjekta u velikoj mjeri određuje visinu zarade. Najviša prosječna godišnja zarada ostvarena je u djelatnosti Proizvodnja i snabdjevanje električnom energijom, plinom, parom i klimatizacija (39.779 KM, što je za 60,9% više od ukupnog prosjeka), kao i u djelatnostima Finansijske djelatnosti i djelatnosti osiguranja (37.449 KM) i Informisanje i komunikacije (34.788 KM). Zarada zaposlenih u prerađivačkoj industriji bila je upola niža (za 52,4%) od zarade u najplaćenijoj djelatnosti (Proizvodnja i snabdjevanje električnom energijom, plinom, parom i klimatizacija). Najniža bruto godišnja zarada ostvarena je u djelatnosti pružanja smještaja, te pripreme i usluživanja hrane, 15.317KM.

Zaposleni su, u prosjeku, imali pravo na 25 dana godišnjeg odmora. Prosječan broj plaćenih sati rada za oktobar 2022. iznosio je 167.

**Note:** The data presented in this announcement refer to all earnings, both those on which taxes and contributions are paid (gross earnings), and the part of earnings that is non-taxable (hot meal, transportation, holiday pay, severance pay, death benefits, etc.)

According to the results of the Structure of Earnings Survey for the year 2022, the average annual salary was 24,726 KM, that is, 12.11 KM per hour worked.

The median annual earning was 21,116 KM, which represents 85.4% of the average annual earning. Therefore, half of the total number of employees earned an annually less than 21,116 KM, while the other half of the employees earned more than that amount.

The majority of employees (24.3%) earned an annually 10,001 to 15,000 KM, while 19.1% of employees earned between 15,001 and 20,000 KM. An annual earning above 50,000KM was achieved by a very small number of employees. Thus, 0.1% of employees earned annually 90,001 to 95,000KM, while 0.6% of employees earned annually of more than 95,000KM.

Bearing in mind that in this survey low earnings are considered to be earnings less than or equal to 2/3 of the median earnings per hour, the share of employees with low earnings in the total number of employees is 22.94%.

The activity of the business entity largely determines the amount of earnings. The highest average annual earning was achieved in the activity of Production and supply of electricity, gas, steam and air conditioning (39,779 KM, which is 60.9% more than the overall average), as well as in the activities of Financial activities and insurance activities (37,449 KM) and Information and communications (34,788 KM). Earning of employees in the processing industry was half as low (by 52.4%) as the earning in the highest paid activity (Production and supply of electricity, gas, steam and air conditioning). The lowest gross annual earning was achieved in the activity of providing accommodation and preparing and serving food, 15,317 KM.

Employees, on average, were entitled to 25 days of annual leave. The average number of paid hours worked for October 2022 was 167.

**Metodologija Istraživanja o strukturi zarada**

Istraživanje o strukturi zarada za 2022. godinu u Federaciji BiH provodi se po prvi put kao redovno istraživanje, nakon što je za referentnu 2021 godinu provedeno Pilot istraživanje o strukturi zarada.

Pilot – istraživanje o strukturi zarada provedeno je na manjem obuhvatu. Obzirom na veoma mali uzorak, te na činjenicu da nisu rađene statističke procjene dobijenih podataka, isti nisu publikovani široj javnosti.

Značaj Istraživanja o strukturi zarada je u tome što obezbeđuje detaljne i uporedive podatke o godišnjim, mjesecnim zaradama i zaradama po satu, prema individualnim karakteristikama zaposlenih i poslovnih subjekata u kojima rade. Izračunavanje platnog jaza između žena i muškaraca, kao jednog od indikatora održivog razvoja, zasnovano je na podacima ovog istraživanja.

Obzirom na važnost ovog indikatora te na preporuke Eurostata i Evropske komisije, Istraživanje o strukturi zarada je uključeno u Plan i program statističkih istraživanja od interesa za Federaciju kao redovno statističko istraživanje.

**Pravna osnova**

Istraživanje o strukturi zarada se provodi na osnovu Zakona o statistici u Federaciji Bosne i Hercegovine (Službene novine FBiH br.63/03 i 9/09).

Istraživanje o strukturi zarada se provodi u skladu sa regulativama EU: 530/1999 i 1738/2005.

Od 2002.godine, u zemljama Evropske unije Istraživanje o strukturi zarada provodi se u četvorogodišnjoj dinamici prema jedinstvenim metodološkim principima.

Usklađenost metodologija, definicija i klasifikacija sa međunarodnim standardima omogućava da se podaci dobijeni iz Istraživanja o strukturi zarada mogu upoređivati sa ekvivalentnim podacima iz drugih zemalja, naročito evropskih.

**Cilj Istraživanja o strukturi zarada**

Cilj istraživanja o strukturi zarada je dobijanje podataka o prosječnim mjesecnim i godišnjim zaradama, kao i o prosječnim zaradama po satu rada, prema individualnim karakteristikama zaposlenih.

Jedinica posmatranja u ovom istraživanju su poslovni subjekti, odnosno pravne osobe sa sjedištem na teritoriji Federacije BiH, koji imaju 10 i više zaposlenih, iz područja djelatnosti B-S KDBIH 2010.

**Obuhvat istraživanja**

Istraživanjem su obuhvaćene zaposlene osobe koje su u oktobru 2022. godine imale zasnovan radni odnos sa poslodavcem na određeno ili neodređeno vrijeme (bez obzira na to da li su radili puno ili kraće od punog radnog vremena), i koji su primili plaću za oktobar 2022. godine. Nisu obuhvaćene zaposlene osobe u poslovnim subjektima sa manje od 10 zaposlenih, kao ni zaposleni u području djelatnosti A – Poljoprivreda, šumarstvo i ribolov

**The Structure of earnings methodology**

*The Structure of Earnings Survey for the year 2022 in the Federation of BiH is being conducted for the first time as a regular survey, after the Pilot Structure of Earnings Survey was conducted for the reference year 2021.*

*Pilot - Structure of Earnings Survey was conducted on a smaller scale. Due to the very small sample and the fact that no statistical evaluations of the obtained data were made, they were not published to the general public.*

*The importance of Structure of Earnings Survey is that it provides detailed and comparable data on annual, monthly and hourly earnings, according to the individual characteristics of employees and business entities where they work. The calculation of the earning gap between women and men, as one of the indicators of sustainable development, is based on the data of this survey.*

*Considering the importance of this indicator and the recommendations of Eurostat and the European Commission, the Structure of Earnings Survey is included in the Plan and program of statistical researches of interest to the Federation as a regular statistical survey.*

**Legal basis**

*The Structure of Earnings Survey is conducted on the basis of the Law on Statistics in the Federation of Bosnia and Herzegovina (FBiH Official Gazette No. 63/03 and 9/09).*

*The Structure of Earnings Survey is conducted in accordance with EU regulations: 530/1999 and 1738/2005.*

*In the countries of the European Union, the Structure of Earnings Survey has been conducted in a four-year cycle according to unique methodological principle, since 2002.*

*The compatibility of methodologies, definitions and classifications with international standards enables the data obtained from the The Structure of Earnings Survey to be compared with equivalent data from other countries, especially European ones.*

**The aim of the Structure of Earnings Survey**

*The aim of the Structure of Earnings Survey is to obtain data on average monthly and annual earnings, as well as average earnings per hour worked, according to the individual characteristics of employees*

*The unit of observation in this survey is business entities, i.e. legal entities based in the territory of the Federation of BiH, which have 10 or more employees, from the area of activity of B-S NACE Rev2.*

**Scope of survey**

*The survey covers employed persons who in October 2022 had a fixed-term or indefinite employment relationship with the employer (regardless of whether they worked full-time or part-time), and who received a salary for October 2022. Employees in business entities with less than 10 employees are not included, as well as employees in the field of activity A – Agriculture forestry and fishing.*

## Referentni period (period posmatranja)

Istraživanje je provedeno u skladu sa regulativama EU, pri čemu je referentna godina 2022. i referentni mjesec oktobar 2022. godine.

## Definicije

Pod pojmom **zaposleni** u ovom istraživanju podrazumijevaju se osobe koje su u oktobru 2022. godine imale zasnovan radni odnos sa poslodavcem na određeno ili neodređeno vrijeme, bez obzira na to da li su radile puno ili kraće od punog radnog vremena. Da bi zaposleni bio uključen u Istraživanje o strukturi zarada neophodno je da je primio plaću za oktobar mjesec 2022. godine. Zaposleni koji nisu primili plaću za oktobar mjesec nisu bili predmet posmatranja u ovom istraživanju.

Nisu obuhvaćene zaposlene osobe u poslovnom subjektima sa manje od 10 zaposlenih, kao ni zaposleni u području djelatnosti A – Poljoprivreda, šumarstvo i ribolov.

## PODACI ZA REFERENTNU GODINU (2022)

Za razliku od pojma plaća, definisanog članom 75 Zakona o radu u FBiH, koja obuhvaća plaću za obavljeni rad i vrijeme provedeno na radu i koja se sastoji od osnovne plaće, dijela plaće za radni učinak i uvećane plaće, u ovom istraživanju se uvodi pojam zarada koji pored bruto plaće obuhvata i sva ostala isplaćena primanja zaposlenih.

Pod godišnjom zaradom se podrazumevaju sva primanja zaposlenih u toku referentne godine - oporeziva i neoporeziva. Zaradu čine bruto plaće i naknade plaća i ostala primanja zaposlenih na koja se plaćaju porezi i doprinosi, kao i primanja zaposlenih na koje se po trenutno važećim zakonskim propisima u FBiH ne plaćaju porezi i doprinosi (toplji obrok, prevoz, regres, otpremnine, posmrtnine i sl.). Godišnju zaradu čine: bruto plaće za rad sa punim, kraćim od punog ili dužim od punog radnog vremena (prekovremeni rad), zaostale isplate ili razlike plaća, dodaci za dežurstva, za rad noću i rad u smjenama, rad nedjeljom i praznikom, naknade plaća za neizvršene sate rada (godišnji odmor, plaćeno odsustvo, praznici, bolovanja do 30 dana, odsustvo zbog stručnog usavršavanja, zastoj u radu koji nije nastao krivicom zaposlenog), naknade troškova prevoza za dolazak na posao i odlazak sa posla, naknade za ishranu u toku rada, regres, otpremnine, posmrtnine.

U godišnje zarade nisu uključene naknade: za bolovanja duža od 30 dana, za vrijeme provedeno na službenom putu u zemlji i inostranstvu, za smještaj i ishranu tokom rada i boravka na terenu, za štetu zbog povrede na radu ili profesionalnog oboljenja i sl. Takođe, u zarade nisu uključena ni primanja ostvarena za rad u inostranstvu.

Zbog trenutno važećih zakonskih propisa u FBiH koji se odnose na place, naknade plaća i ostale naknade, u obrascu Istraživanje o strukturi zarada zarade zaposlenih se prikupljaju u više stavki:

- bruto godišnji iznos isplaćenih novčanih primanja zaposlenog – obuhvata sva bruto primanja zaposlenih,
- ostala primanja na koja se ne plaćaju porezi i doprinosi (nisu iskazani u gornjoj stavci). Ostala primanja se obuhvataju sa dvije stavke u obrascu: godišnji iznos isplaćenih ostalih mjesecnih novčanih primanja zaposlenog na koje se ne plaćaju porezi i doprinosi (toplji obrok, prevoz i sl.) i isplaćeni godišnji i kvartalni bonusi na koje se ne plaćaju porezi i doprinosi (npr. regres, otpremnine, posmrtnine i sl.).

## Reference period (observation period)

The survey was conducted in accordance with EU regulations, with the reference year 2022 and the reference month October 2022.

## Definitions

The term **employed** in this survey refers to persons who in October 2022 had an established employment relationship with an employer for a fixed or indefinite period of time, regardless of whether they worked full-time or part-time. In order for an employee to be included in the Structure of Earnings Survey, it is necessary that he received a salary for the October 2022. Employees who did not receive a salary for the October were not subject to observation in this survey.

Employees in business entities with less than 10 employees, as well as employees in the field of activity A – Agriculture forestry and fishing, are not covered.

## DATA FOR THE REFERENCE YEAR (2022)

In contrast to the concept of salary, defined by Article 75 of the Labor Law in FBiH, which includes salary for work performed and time spent at work and which consists of basic salary, part of salary for work performance and increased salary, in this survey the concept of earning is introduced which, in addition to the gross salary, also includes all other paid employee benefits.

Annual earnings means all income of employees during the reference year - taxable and non-taxable. Earnings consist of gross wages and salaries and other incomes of employees on which taxes and contributions are paid, as well as incomes of employees on which, according to the currently valid legal regulations in the FB&H, taxes and contributions are not paid (hot meal, transportation, holiday pay, severance pay, death benefits, etc.). Annual earnings consist of: gross salaries for full-time, part-time or longer-than-full-time work (overtime), arrears or salary differences, allowances for on-call, night and shift work, work on Sundays and holidays, salary allowances for unpaid working hours (annual vacation, paid leave, holidays, sick leave up to 30 days, leave due to professional training, work stoppage that was not caused by the fault of the employee), compensation for transportation costs for getting to and from work, compensation for meals, holiday pay, severance pay, death benefit.

The annual salary does not include allowances: for sick leave longer than 30 days, for time spent on official trips in the country and abroad, for accommodation and food during work and stay in the field, for damages due to work injury or occupational disease, etc. In addition, income earned for working abroad is not included in earnings.

Due to the currently valid legal regulations in FBiH related to wages, salary allowances and other allowances, in the form of the Structure of Earnings Survey, the following items are collected in separate lines:

- the gross annual amount of the employee's paid monetary income - includes all the gross income of the employee,
- other incomes on which taxes and contributions are not paid (not shown in the item above). Other income is included with two items in the form: the annual amount of the employee's other monthly monetary income paid on which taxes and contributions are not paid (hot meal, transportation, etc.) and annual and quarterly bonuses paid on which taxes and contributions are not paid (eg holiday pay, severance pay, death benefits, etc.).

**Broj dana godišnjeg odmora** predstavlja broj dana godišnjeg odmora na koji je zaposleni imao pravo u referentnoj godini, bez obzira na to da li su ti dani iskorišteni ili ne.

**Napomena:** Pri izračunavanju prosečne godišnje zarade, medijane godišnje zarade, prosečnog broja dana godišnjeg odmora, uzeti su u obzir samo zaposleni koji su radili 30 i više sedmica tokom 2022. godine. U slučaju da zaposlene osobe, koje su primile plaću za oktobar 2022. nisu radile tokom cijele godine (zbog bolovanja, neplaćenog odsustva, zato što je zaposleni počeo da radi tokom oktobra 2022. itd.), podaci za cijelu godinu su dobijeni odgovarajućim ekspandiranjem. Takođe, kako bi se eliminisale razlike u zaradama koje su rezultat različitog broja sati rada između zaposlenih sa punim i nepunim radnim vremenom, zarade zaposlenih sa nepunim radnim vremenom su ekspandirane na iznos zarada koji odgovara punom radnom vremenu.

Sve navedene varijable, koje se prikupljaju za referentnu godinu, ekspandirane su tako da odgovaraju podacima za cijelu godinu (u slučaju da zaposlene osobe nisu radile tokom cijele godine). Dodatna ekspandiranja podataka za zaposlene sa nepunim radnim vremenom radene su kod godišnjih zarada, kako bi se dobili iznosi koji odgovaraju punom radnom vremenu.

#### PODACI ZA REFERENTNI MJESEC (OKTOBAR 2022)

**Mjesečna zarada** obuhvata bruto plaće i naknade plaća koje su isplaćene za oktobar 2022. godine, bez obzira na to u kom mjesecu su isplaćene, kao i ostala bruto primanja zaposlenih (oporezovani dio toplog obroka i sl.). Zbog međunarodne uporedivosti, a u skladu sa evropskim regulativama, u mjesecne zarade uključen je i cijeli iznos mjesecnih naknada na koja se ne obračunavaju porezi i doprinosi kao što su topli obrok, troškovi prevoza za dolazak i odlazak sa posla i sl.. U mjesecnu zaradu su uključeni i dodaci za prekovremeni rad, kao i dodaci za smjenski ili noćni rad, rad nedjeljom i praznicima.

Mjesečna zarada zaposlenih se u obrascu prikuplja u dvije stavke:

- bruto isplaćena novčana primanja zaposlenog za oktobar - obuhvata ukupna bruto primanja (bruto plaće, bruto naknade plaća, ostale naknade isplaćene u bruto iznosu),
- ostala isplaćena novčana primanja zaposlenog za oktobar na koja se ne plaćaju porezi i doprinosi (topli obrok, prevoz).

**Ukupan broj plaćenih sati rada** predstavlja ukupan broj sati za oktobar 2022. za koje je zaposlenom isplaćena plaća. Pod plaćenim satima podrazumijevaju se izvršeni, neizvršeni, kao i plaćeni prekovremeni sati rada. Neizvršeni sati su plaćeni sati koje zaposleni nije radio zbog: godišnjeg odmora, praznika, bolovanja do 30 dana, profesionalne obuke i dr.

**Prosječna zarada** po satu definije se kao količnik mjesecne zarade zaposlenog za oktobar 2022. godine i plaćenih sati rada za navedeni mjesec.

Svi statistički koncepti i definicije uskladeni su sa zahtjevima Uredbe Savjeta EU broj 530/1999, Uredbe Komisije EU broj 1916/2000 i 1738/2005.

**The number of days of annual leave** represents the number of days of annual leave to which the employee was entitled in the reference year, regardless of whether those days were used or not.

**Note:** When calculating the average annual earnings, median annual earnings, average number of vacation days, only employees who worked 30 or more weeks during 2022 were taken into account. In the event that employed persons, who received a salary for October 2022, did not work during the entire year (due to sick leave, unpaid leave, because the employee started working during October 2022, etc.), the data for the entire year were obtained by appropriate expansion. Also, in order to eliminate differences in earnings resulting from different hours of work between full-time and part-time employees, the earnings of part-time employees were expanded to the amount of earnings corresponding to full-time employees.

All the mentioned variables, which are collected for the reference year, have been expanded so that they correspond to the data for the whole year (in case the employed persons did not work during the whole year). Additional data expansions for part-time employees were made for annual earnings, in order to obtain amounts corresponding to full-time employment.

#### DATA FOR THE REFERENCE MONTH (OCTOBER 2022)

**Monthly earnings** include gross wages and salary allowances that were paid for October 2022, regardless of the month in which they were paid, as well as other gross incomes of employees (taxed portion of hot meals, etc.). Due to international comparability, and in accordance with European regulations, the monthly earnings includes the entire amount of monthly allowances on which taxes and contributions are not calculated, such as a hot meal, transportation costs to and from work, etc.. The monthly earnings includes overtime allowances, as well as allowances for shift or night work, work on Sundays and holidays.

The monthly earnings of employees are collected in the form in two items:

- gross paid cash income of the employee for October - includes total gross income (gross wages, gross remuneration, other remunerations paid in gross amount),
- other paid cash benefits of the employee for October on which taxes and contributions are not paid (hot meal, transportation).

**The total number of paid working hours** represents the total number of hours for October 2022 for which the employee was paid. Paid hours are defined as performed, not performed, as well as paid overtime hours. Not performed hours are paid hours that the employee did not work due to: vacation, holidays, sick leave up to 30 days, professional training, etc.

**Average hourly earnings** are defined as the quotient of the employee's monthly earnings for October 2022 and paid hours of work for the specified month.

All statistical concepts and definitions are aligned with the requirements of EU Council Regulation No. 530/1999, EU Commission Regulation No. 1916/2000 and 1738/2005.

**Napomena:** U slučaju da zaposlene osobe, koje su primile zaradu za oktobar 2022. nisu radile tokom cijelog mjeseca (zbog bolovanja, neplaćenog odsustva, zato što je zaposleni počeo da radi u poslovnom subjektu tokom oktobra 2022. itd.), podaci za te osobe su ekspandirani kako bi se dobili podaci za cijeli mjesec. Takođe, kako bi se eliminisale razlike u zaradama koje su rezultat različitog broja sati rada između zaposlenih sa punim i nepunim radnim vremenom, zarade zaposlenih sa nepunim radnim vremenom su ekspandirane tako da iznos zarada odgovara punom radnom vremenu.

Sve navedene varijable, koje se prikupljaju za referentni mjesec, ekspandirane su tako da odgovaraju podacima za cijeli mjesec (u slučaju da zaposlene osobe nisu radile tokom cijelog mjeseca). Dodatna ekspandiranja podataka za zaposlene sa nepunim radnim vremenom rađene su kod mjesecnih zarada i ukupnog broja plaćenih sati, kako bi se dobili iznosi koji odgovaraju punom radnom vremenu.

**Učešće zaposlenih sa niskim zaradama u ukupnom broju zaposlenih** definiše se kao udio onih zaposlenih koji zarađuju dvije trećine ili manje od medijane zarade po satu u ukupnom broju zaposlenih.

### Prikupljanje podataka

Izvještajne jedinice popunjavaju ISZ obrasce kroz web aplikaciju ili popunjene elektronske obrasce dostavljaju službama za statistiku u kantonima u periodu od dva mjeseca.

Obrazac ISZ pravne osobe popunjavaju na osnovu podataka iz računovodstvene i kadrovske evidencije. Iz kadrovske evidencije popunjavaju se podaci o individualnim karakteristikama zaposlenih u izvještajnim jedinicama (dob, spol, zanimanje, završena škola, dužina staže, vrsta radnog odnosa, sati rada), a iz računovodstvene evidencije podaci o primanjima zaposlenih.

Obrazac ISZ dostavljaju uzorkom izabrani poslovni subjekti čije sjedište je na teritoriji Federacije BiH.

Rok za popunjavanje podataka ili dostavljanje ovog izvještaja od strane poslovnih subjekata prema službama za statistiku u kantonima je 70 dana.

### Klasifikacije

Prilikom šifriranja i obrade podataka dobijenih Istraživanjem o strukturi zarada korištene su sljedeće klasifikacije:

- Klasifikacija djelatnosti KD BiH 2010, koja sadržajno i strukturno u potpunosti odgovara EU statističkoj klasifikaciji djelatnosti NACE Rev. 2, upoređivoj sa Klasifikacijom djelatnosti Ujedinjenih naroda (ISIC Rev.4),
- Klasifikacija zanimanja u FBiH 2008, koja sadržajno i strukturno u potpunosti odgovara Međunarodnoj standardnoj klasifikaciji zanimanja (ISCO - 08),
- Međunarodna standardna klasifikacija obrazovanja (ISCED – 2011),

### Znakovi

- ( ) podatak je manje siguran - koeficijent varijacije (CV)  $10\% \leq CV < 20\%$   
(( )) podatak je nesiguran - koeficijent varijacije (CV)  $20\% \leq CV < 30\%$   
• podatak je ekstremno nesiguran - koeficijent varijacije (CV)  $CV \geq 30\%$   
- nema pojave

**Note:** In case of employed persons, who received salaries for October 2022, did not work during the entire month (due to sick leave, unpaid leave, because the employee started working in a business entity during October 2022, etc.), data for those persons were expanded to obtain data for the entire month. Also, in order to eliminate differences in earnings resulting from different hours of work between full-time and part-time employees, the earnings of part-time employees were expanded so that the amount of earnings corresponds to full-time employees.

All the mentioned variables, which are collected for the reference month, are expanded so that they correspond to the data for the whole month (in case the employed persons did not work during the whole month). Additional data expansions for part-time employees were made for monthly earnings and total hours paid, in order to obtain amounts corresponding to full-time employment.

**The share of low-wage employees in the total number of employees** is defined as the share of those employees who earn two-thirds or less of the median hourly wage in the total number of employees.

### Data collection

The reporting units fill out SES forms through the web application or submit the completed electronic forms to the statistical offices in the cantons within a period of two months.

The SES form is filled out by legal entities based on data from accounting and personnel records. Data on individual characteristics of employees in reporting units (age, gender, profession, completed school, length of service, type of employment, working hours) are filled in from personnel records, and data on employee incomes from accounting records.

The SES form is submitted by a sample of business entities whose headquarters are in the territory of the Federation of Bosnia and Herzegovina.

The deadline for filling in data or submitting this report by business entities to the statistical offices in the cantons is 70 days.

### Classifications

During the coding and processing of the data obtained from the Structure of Earnings Survey, the following classifications were used:

- Classification of activities of KD BiH 2010, which in terms of content and structure fully corresponds to the EU statistical classification of activities NACE Rev. 2, comparable to the United Nations Classification of Activities (ISIC Rev.4),
- Classification of occupations in FB&H 2008, which in terms of content and structure fully corresponds to the International Standard Classification of Occupations (ISCO - 08),
- International Standard Classification of Education (ISCED – 2011),

### Symbols

- ( ) the data are less certain if the coefficient of variance (CV)  $10\% \leq CV < 20\%$   
(( )) the data are uncertain if the coefficient of variance (CV)  $20\% \leq CV < 30\%$   
• the data are extremely uncertain if the coefficient of variance (CV)  $CV \geq 30\%$   
- no occurrence

**Izdaje Federalni zavod za statistiku FBiH, 71000 Sarajevo, Zelenih beretki 26**  
Published by the Institute for Statistics of FBiH, 71000 Sarajevo, Zelenih beretki 26

**Telefon/Phone: +387 (33) 20 64 52, Fax: +387 (33) 22 61 51**  
Elektronska pošta/E-mail: [fedstat@fzs.ba](mailto:fedstat@fzs.ba), Internetska stranica/Web site: <http://www.fzs.ba>

**Odgovorne osobe:**

*Person responsible:*

**Samka Avdić, šef Odsjeka za statistiku tržišta rada**  
*Samka Avdić, Head of Department for Labour Market Statistics*

**Hidaeta Čolović, pomoćnik direktora sektora za statistiku stanovništva i društvene statistike**  
*Hidaeta Čolović, Assistant director of Department for Population and Social Statistics*

**Doc. dr. Emir Kremić, direktor**  
*Assist. Prof. Dr. Emir Kremić, Director General*

**Pripremio: Emina Šabanadžović**  
*Prepared by: Emina Šabanadžović*

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