



METHODOLOGICAL EXPLANATION

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EARNINGS

This methodological explanation relates to the data releases:

- Earnings of persons in paid employment by legal persons, Slovenia, monthly (First Release)
- Earnings of persons in paid employment by registered natural persons, Slovenia, monthly (First Release)
- Structure of earnings statistics, Slovenia, annually (First Release)



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1 PURPOSE

The purpose of publishing data on **earnings of persons in paid employment by legal persons** is to present the amount and changes in average monthly earnings of persons in paid employment by legal persons in the Republic of Slovenia.

Key statistics are:

- Average monthly gross earnings
- Average monthly net earnings
- Indices of average monthly gross and net earnings (compared to the previous month and the same month of the previous year)
- Number of persons in paid employment who received earnings (paid by employers)

Data on average monthly earnings of persons in paid employment by legal persons are **official monthly data on earnings in the Republic of Slovenia**.

The purpose of publishing data on **earnings of persons in paid employment by registered natural persons** is to present the amount and changes in average monthly earnings of persons in paid employment by registered natural persons in the Republic of Slovenia.

Key statistics are:

- Average monthly gross earnings
- Average monthly net earnings
- Indices of average monthly gross and net earnings (compared to the previous month and the same month of the previous year)

The purpose of publishing data on **structure of earnings statistics** is to present data on the amount of average monthly earnings of persons in paid employment by selected geographic and socio-demographic characteristics of persons in paid employment (sex, age, education, occupation, territorial unit) and characteristics of employers (activity, sector, territory), and to present the distribution of persons in paid employment by the amount of average monthly gross earnings by activities, statistical regions and sectors (public, private).

Key statistics are:

- Average monthly gross earnings by level of education and sex
- Average monthly net earnings by level of education and sex
- Average monthly gross earnings by occupational groups and sex
- Average monthly net earnings by occupational groups and sex
- Average monthly gross earnings by age groups and sex
- Average monthly net earnings by age groups and sex
- Median earnings
- Gender pay gap

- Data on the number of persons in paid employment by amount of average monthly gross earnings classified into vigintile classes by sex, statistical regions, activities and sectors (public, private).

2 LEGAL FRAMEWORK

- [Annual Programme of Statistical Survey \(LPSR\)](#) (only in Slovene)
- [National Statistics Act \(OJ RS, No. 45/95 and 9/01\)](#)
- Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (CELEX: 32019R2152)

3 UNIT DESCRIBED BY THE PUBLISHED DATA

The unit described by the published data on **earnings of persons in paid employment by legal persons** is average monthly gross and net earnings by activities, institutional sectors, cohesion and statistical regions, administrative units and municipalities of workplace.

The unit described by the published data on **earnings of persons in paid employment by registered natural persons** is average monthly gross and net earnings by activities.

In **structure of earnings statistics**, the unit described by the published data is average monthly gross and net earnings **for October** of the observed year by sex, age groups, education, occupation, citizenship, activities, sectors (public, private) and territorial units (cohesion and statistical regions, municipalities) of the workplace and residence.

4 SELECTION OF OBSERVATION UNIT

Observation units in the statistical survey **Earnings** are persons employed in business entities (i.e. legal persons of the public and private sectors or their units or registered natural persons) registered for performing activities in the Republic of Slovenia, who in the observed month received earnings and/or non-refundable wage compensation paid by the employer.

The statistical coverage includes all business entities (liable to pay taxes) that are taxpayers and pay income from which withholding tax and/or social security contributions are calculated, and business entities that are not taxpayers in accordance with Article 58 of the Tax Procedure Act and are liable for employer contributions (full coverage of observation units).

For each business entity, data on earnings are collected for persons who are employed in this business entity, with a concluded contract (or decision) on full-time or part-time employment, irrespective of whether they are in employment relationship for a fixed or unspecified period of time.

Coverage is full (around 810,000 persons). The target population, i.e. the population being observed, is all persons in paid employment, *except* persons who are involved in public works programs, persons who work on the basis of copyright, service or similar contracts (e.g. pupils and students on internships, persons who work through temporary work agencies), self-employed persons, farmers, posted workers according to Article 45a of ZDoh-2 (special tax base - assignment to work cross-border) and (up to the data for 2024) persons who were posted to work or professional training abroad (detached) according to paragraph 2 of Article 144 of ZPIZ-2.

5 SOURCES AND METHODS OF DATA COLLECTION

Data are collected monthly with the statistical survey **Earnings**.

From the data on earnings for April 2024 on, only existing administrative and statistical sources are used as data sources.

The main data source is data from the withholding tax return for incomes from which withholding tax and/or social security contributions are calculated (REK-O form). The Statistical Office of the Republic of Slovenia (hereinafter: SURS) obtains these data monthly from the Financial Administration of the Republic of Slovenia (hereinafter: FURS) and then statistically processes them.

In the survey, we also use data from some other administrative sources, namely:

- Data from the administrative data collection: "Record of temporary/permanent absence from work due to illness, injury, care, escort and other reasons (NIJZ 3)"; these data are provided to us monthly by the National Institute of Public Health (NIJZ);
- Data on the recipients of rights from parental allowances; these data are provided to us monthly by the Ministry of Labour, Family, Social Affairs and Equal Opportunities (MDDSZEM);
- Data from the administrative collection of the Ministry of Public Administration (MJU), namely from the Information System for the Transmission and Analysis of Data on Earnings, Other Payments and the Number of Employees in the Public Sector (ISPAP); these data are provided to us monthly by the Agency of the Republic of Slovenia for Public Legal Records and Services (AJPES);
- Business Register of Slovenia; we receive these data monthly from AJPES.

Statistical sources used in the survey are the Persons in employment (DAK), the Statistical Business Register of Slovenia (SPRS), the Socio-Economic

Characteristics of the Population and Migrants (SEL-SOC) and some other sources at SURS.

More information on how data are collected for all key variables for which we publish the data is available in the section Data processing.

6 DEFINITIONS

Gross earnings are earnings paid to persons in paid employment for working full time, part time or overtime, as well as wage compensation charged to the employer (compensation for annual leave, for special paid leave, for national holidays and working days off, for sick leave up to 30 working days, etc.). Gross earnings also include payments for past work and incentive bonuses. They consist of *regular payments*, *extra payments* and *overdue payments*.

Gross earnings *do not include* benefits that do not burden the employer (refunds): benefits for maternity, paternity and parental leave, benefits for sick leave longer than 30 working days, benefits for earnings of first-time job seekers under special conditions, care allowances, disability benefits and allowances for performing civic duties (military exercises, civil defence exercises, etc.). They also do not include premiums for voluntary additional pension insurance, payments that are charged to material costs (reimbursement of costs for transportation to and from work, meal allowances, payments for business trips, field allowances, daily and night allowances, etc.), payments based on contracts for copyrighted work and contracts for services (work contracts), holiday pay, jubilee awards and severance pay. Receipts from work and from the reimbursement of work-related expenses that exceed the amount of these receipts determined by government regulation, from which social security contributions must be paid, are also not taken into account. Gross earnings do not include earnings paid to persons in paid employment as an ownership share, nor earnings of workers who are involved in public works and for whom a certain part of earnings is refunded by the Employment Agency of the Republic of Slovenia (ZRSZ).

The amount of the gross earnings includes the amounts for individual *components of earnings* that refer to regular, extra and/or overdue payments, namely:

- *The amount for basic earnings* (i.e. the amount for regular work that the person in paid employment performs during regular working hours, namely on the working days when they actually perform the work; the amount is determined according to the complexity of work, which is specified in the employment contract); the amount of basic earnings also takes into account the amount of the difference (or supplement) to the minimum wage, which the employer pays to the employee when their basic earnings are lower than the statutory minimum wage;
- *The amount for part of earnings for job performance* (i.e. a variable incentive amount paid to a person in paid employment in accordance with a collective agreement or an employment contract based on their

(personal) job performance); this amount also includes payment from the increased amount of work of a civil servant (Article 22e of the Public Sector Salary System Act);

- *The amount for supplements* (i.e. the amount of supplements to earnings that includes the seniority bonus, supplements for special working conditions arising from the distribution of working hours, and supplements for special working conditions arising from special burdens at work, adverse effects of the environment and hazards at work that are not included in the complexity of work);
- *The amount for payment for business performance* (i.e. a variable incentive amount that is additionally paid to a person in paid employment on the basis of the interim and/or annual accounting of the business and does not represent regular monthly earnings, e.g. 13th month payment, Christmas bonus, performance bonus or payment of back pay based on regulations);
- *The amount of wage compensation charged to the employer* (i.e. the amount that is paid out of the employers funds for those days when the employee is absent from work for justified reasons, e.g. due to the use of annual, special or study leave, holidays and other days off from work specified by law, illness, injury not related to work, occupational disease or injury at work, referral to professional education, retraining, strikes, interruption of work due to force majeure, waiting for work at home, status of permanent redundancy within the notice period, etc.); the amount does not include the amount of the assessment base for calculating contributions from unpaid absence.

Net earnings are gross earnings less the proportionate amount of social security contributions paid by the employer, which from the data on earnings for January 2024 on also include the amount of the compulsory healthcare contribution, and a proportionate part of the amount of advance payment of income tax.

Overdue payments are gross payments of earnings and/or wage compensation that are charged to the employer and relate to work performed in past periods (e.g. payment of earnings for a longer period of time, payment of income from employment according to a court decision, payment for overtime work that relates to the past period, etc.).

Extra payments (13th month payment, Christmas bonus, performance bonus, etc.) are payments of earnings in line with other bases that do not represent regular monthly earnings. The amount of extra payments includes the amount of the taxed and non-taxed part of the payment for business performance. The amount of extra payments is published as the average amount of extra payment for a person in paid employment who received earnings charged to the employer and as the average amount of extra payment for a person in paid employment who received an extra payment.

Gross earnings for overtime is the amount of payment for work performed during working hours exceeding regular working hours (i.e. for overtime work). The amount contains the entire amount of payment for overtime work, i.e. the amount of the base and overtime compensation. The amount of gross earnings

for overtime is published as the average amount of payment for overtime work for a person in paid employment who received earnings paid by the employer.

Number of paid hours is the number of hours worked and not worked for which the person in paid employment receives earnings and/or wage compensation from the employer's funds. The number of paid hours includes hours worked by a person in paid employment during regular working hours, paid overtime worked by a person in paid employment during working hours exceeding regular working hours, and hours not worked within the framework of the unused part of working time (e.g. the duration of the main breaks between working hours) and time when a person in paid employment does not perform work due to force majeure. The number of paid hours also includes other hours not worked for which the person in paid employment receives wage compensation from the employer's funds (e.g. vacation, holidays, sick leave up to 30 working days, other paid hours not worked). The number of paid hours *does not include* hours not worked that are reimbursed (e.g. hours of maternity leave, nursing hours, reimbursed hours of sick leave, etc.), reimbursed hours of interns and disabled people, hours performed by workers as public works, hours without wage compensation (e.g. unpaid overtime, hours of absence from work without pay), and hours spent on transportation to and from work.

Number of paid overtime hours is the number of hours for which persons in paid employment receive payment for overtime work.

Number of persons in paid employment who received earnings is the number of persons in paid employment who received (at least) a regular payment (but may also receive an extra and/or overdue payment), paid out of the employer's funds. If a person in paid employment receives two payments or all three payments at the same time, they are considered as one person in paid employment.

Number of persons in paid employment who received extra payments is the number of persons in paid employment who received earnings on other bases that do not represent regular monthly earnings.

Number of persons in paid employment who received earnings for overtime work is the number of persons in paid employment who received payment for overtime work.

Number of persons in paid employment by budget users who received the difference to the minimum wage is estimated on the basis of data reported by budget users in ISPAP under payment type code A020 (Difference to minimum wage).

Average monthly earnings published at the individual level of the observed classification (or at the total level) are calculated as the ratio between the total amount (mass) of paid gross or net earnings and the number of employed persons who received earnings from the employer's funds at this level of the observed classification (or at the total level).

Index of nominal earnings is the ratio between average monthly earnings in the reference period (month, average of the months of the current year) and

average monthly earnings in the comparison period (last month, the same month of the previous year, December of the previous year, average of the same months of the previous year, the last 12 months, etc.).

Index of real earnings is the ratio between the index of nominal earnings and the consumer price index for the same period.

Share of earnings for regular payments is the ratio between the amount of gross earnings for regular payments per person in paid employment and the total amount of gross earnings per person in paid employment.

Share of earnings for overdue payments is the ratio between the amount of gross earnings for overdue payments per person in paid employment and the total amount of gross earnings per person in paid employment.

Share of earnings for extra payments is the ratio between the amount of gross earnings for extra payments per person in paid employment and the total amount of gross earnings per person in paid employment.

Share of payments for overtime is the ratio between the amount of gross earnings for overtime per person in paid employment and the total amount of gross earnings per person in paid employment.

Share of persons in paid employment with extra payments is the ratio between the number of persons in paid employment who received gross earnings for extra payments and the number of persons in paid employment who received earnings.

Share of persons in paid employment with overtime is the ratio between the number of persons in paid employment who received earnings for overtime work and the number of persons in paid who received earnings.

Legal persons are enterprises, companies, institutes, other organisations and branches of foreign enterprises registered for performing certain activities on the territory of the Republic of Slovenia.

Registered natural persons are persons performing an economic or gainful activity (sole proprietors), and persons performing a professional activity as their sole or main occupation (e.g. lawyers, independent researchers, etc.).

Public and private sectors are determined on the basis of the Standard Classification of Institutional Sectors (SKIS).

Public sector according to SKIS is composed of:

- general government (S.13),
- public corporations: public non-financial corporations (S.11001), central bank (S.121), public deposit-taking corporations except the central bank (S.12201), public money market funds (MMF) (S.12301), public non-MMF investment funds (S.12401), other public financial intermediaries, except insurance corporations and pension funds (S.12501), public financial auxiliaries (S.12601), public captive financial institutions and money

lenders (S.12701), public insurance corporations (IC) (S.12801) and public pension funds (S.12901).

General government consists of all institutional units that are under public control and that cover less than 50% of production costs by market sales. These are units that are included in public finances – central government budget, local government budgets and social security funds; also public institutes, public agencies and public funds if they cover less than 50% of production costs by market sales, and also some other units.

Public corporations are corporations under control by units of the general government sector. The basic criterion for determining control is owning more than half of the voting shares, meaning that a unit is under public control if general government or corporations under public control are the majority equity holder in that unit. Other criteria are: control of the board or other management body, control of appointment and discharging of key staff, control of sub-boards in the corporation, the option of buying the majority equity, control of prevailing buyer, control concerning borrowing, etc.

Private sector according to SKIS consists of all other institutional units that do not belong to the public sector.

Age is the time a person has lived from their birth to the moment of observation, i.e. the last day of the observed month. It is expressed in completed years of age.

Educational attainment is the highest publicly verified education that a person generally achieved by successfully finishing a verified educational or study programme. A person can also acquire a publicly verified education in other ways, which include successfully finishing a master craftsman, foreman or head clerk exams. Educational attainment is demonstrated by an official document (certificate, diploma, etc.). Educational attainment is classified by the Classification System of Education and Training – KLASIUS. Information about KLASIUS is available on the address: <https://www.stat.si/Klasius/Default.aspx>.

Occupation is a set of jobs whose main tasks and duties are very similar. A job is a set of tasks and duties performed by one person. Occupations that are similar concerning skill level and skill specialization to carry out the tasks and duties are arranged into **occupational groups**.

Gender pay gap is the relative difference between the average earnings of women and men and is calculated using the formula: $(\text{average monthly gross earnings of men} - \text{average monthly gross earnings of women}) / \text{average monthly gross earnings of men} \times 100$.

Gini coefficient of earnings is an indicator of the inequality of earnings distribution in Slovenia. It is shown as a percentage between 0 and 100%. The lower the coefficient, the more equal the distribution, and the higher the coefficient, the more unequal the distribution.

Citizenship is permanent legal relationship of a person towards the country that acknowledges their special legal status. Persons in paid employment who are not citizens of the Republic of Slovenia must have registered permanent or

temporary residence in Slovenia, and foreigners from countries outside the European Union must have a permit to work in the Republic of Slovenia.

7 EXPLANATIONS

7.1 CLASSIFICATIONS

SKD – Standard Classification of Activities. Data on monthly earnings of persons in paid employment by legal persons are shown at all levels of activity breakdown according to SKD, data on monthly earnings of persons in paid employment by registered natural persons are shown at the level of sections and divisions, while data on structure of earnings statistics are shown at the level of sections, divisions and classes of SKD. Additional explanations and the classification are available on the [Economic Classifications](#) website.

SKIS – Standard Classification of Institutional Sectors. Data on monthly earnings of persons in paid employment by legal persons are shown for the public and private sectors and for the institutional sectors of non-financial corporations, financial corporations and general government. Data on structure of earnings statistics are available for the month of October, as a representative month, namely for the public and private sectors. Additional explanations and the classification are available on the [Economic Classifications](#) website.

NUTS and SKTE – Classifications of territorial units. Data on monthly earnings of persons in paid employment by legal persons are available at the level of NUTS-3 (statistical regions), SKTE-4 (administrative units) and SKTE-5 (municipalities) and at the NUTS-2 level (cohesion regions). Data on structure of earnings statistics are available for the month of October, namely at the level of NUTS-3 (statistical regions), NUTS-2 (cohesion regions) and SKTE-5 (municipalities). Additional explanations and the two classifications are available on the [Territorial Codes](#) website.

KLASIUS – Classification System of Education and Training. Only data on structure of earnings statistics are available, namely at three aggregated levels of education: basic education or less, upper secondary education and tertiary education. Additional explanations and the classification are available on the [Social Classifications](#) website.

SKP – Standard Classification of Occupations. Only data on structure of earnings are available, namely at the lowest level, i.e. unit level of occupational groups. Additional explanations and the classification are available on the [Social Classifications](#) website.

7.2 DATA PROCESSING

DATA EDITING

Data were edited with a combination of systematic corrections and imputation procedures. In data imputation, the following methods were used: logical imputation, hot-deck imputation and historical imputation.

For more, see the general methodological explanations [Statistical data editing](#).

WEIGHTING

Weighting was not performed.

SEASONAL ADJUSTMENT

Seasonal adjustment is not applicable.

DATA PROCESSING OTHER

In statistical data processing in the statistical survey **Earnings**, SURS takes into account only those records with data from the REK-O form that refer to income payments reported on the individual part of the REK-O form under the code of the income tax type of income (iREK) 1101 (Earnings and wage compensation) or 1111 (Payment for business performance).

The data for most of the variables for which we publish data are obtained from the set with additional data on earnings (the so-called S fields) on the REK-O form (note: business entities fill in the data in S fields only for those payments of earnings and wage compensations that are reported under the code of the income tax type of income 1101 and are paid from the funds of the employer). Data for individual variables are obtained in the following ways:

- Data on *the amount of gross earnings for regular payments* (part of the total amount of gross earnings) are calculated as the sum of the amounts reported in fields S03 (Basic earnings), S04 (Part of earnings for job performance), S05 (Supplements) and S07 (Wage compensation charged to the employer). In the calculation, we do not take into account incomes that are reported on the summary part of the REK-O form under income type code 1095 (Payment of income from employment according to a court decision) or 1098 (Payment of earnings for a longer period of time);
- Data on *the amount of overdue payments* (part of the total amount of gross earnings) are calculated as the sum of the amounts reported in fields S03 (Basic earnings), S04 (Part of earnings for job performance), S05 (Supplements) and S07 (Wage compensation charged to the employer). In the calculation, we take into account incomes that are reported on the summary part of the REK-O form under income type code 1095 (Payment of income from employment according to a court decision) or 1098 (Payment of earnings for a longer period of time), and the part of payment for overtime work for which we may reasonably consider it to refer to a past period;
- Data on *the amount of extra payments* (part of the total amount of gross earnings) are calculated as the sum of the amount reported in field S06 (Payment for business performance) and the amount reported under

income tax type code 1111 (Payment for business performance; note: this amount is not reported in S fields);

- Data on *the amount of net earnings* are calculated as the sum of the amount reported in field S08 (Net earnings paid by the employer) and the net amount, which is additionally calculated from the amount reported under income tax type code 1111 (Payment for business performance) taking into account social security contributions of the employee and withholding tax;
- For the data on *the number of paid hours*, we take into account the number of hours reported in field S09 (Number of hours worked and not worked (incl. the number of overtime hours), paid by the employer).

The data for the variables related to overtime work are obtained from the set with data on pension bases for a person in an employment relationship (the so-called M fields) on the REK-O form, namely:

- For the data on *the amount of the gross earnings for overtime*, we take into account the amount reported in field M03 (Earnings – overtime; subfield with the amount for overtime hours);
- For the data on *the number of paid overtime hours*, we take into account the number of overtime hours reported in field M03 (Earnings – overtime; subfield with the number of overtime hours).

In statistical data processing, we also use information from some other sets of data on the REK-O form, namely data from other fields of the set with data on pension bases for a person in an employment relationship (the so-called M fields) and data from sets with data on the taxpayer, the recipient of income, gross income and tax base, basis for calculation and payment of contributions, social security contributions of the employee and withholding tax.

In addition, in statistical data processing, we also use available information from some other administrative sources, namely data from the NIJZ3 administrative data collection, data on recipients of rights from parental allowance and data from the ISPAP administrative collection.

7.3 INDICES

In publishing data on **earnings of persons in paid employment by legal persons** and data on **earnings of persons in paid employment by registered natural persons**, the following nominal and real indices of average monthly earnings are published:

- month / previous month
- month / same month of the previous year
- monthly average of the current year / average of the same months of the previous year

For more about index numbers, see the general methodological explanation [Index numbers](#).

7.4 PRECISION

The precision is not calculated.

7.5 OTHER EXPLANATIONS

Data that are statistically protected to respect the confidentiality of reporting units are replaced with the letter »z«.

8 PUBLISHING

- SiStat Database: Demography and social statistics – Labour market – Earnings and labour costs – Earnings: [Average monthly earnings](#). Data on monthly earnings of persons in paid employment by legal persons and data on monthly earnings of persons in paid employment by registered natural persons are published as absolute non-seasonally adjusted data on average earnings, namely for the selected month, for the selected last three months, for the period from January to the selected month of the reference year and for the last twelve months. Also published are nominal and real indices of average monthly earnings. Data on monthly earnings of persons in paid employment by legal persons are shown according to the Standard Classification of Activities SKD at all levels of activity, the Nomenclature of Territorial Units for Statistics NUTS at NUTS-3 level (statistical regions) and NUTS-2 level (cohesion regions) and the Standard Classification of Territorial Units at SKTE-4 level (administrative units) and SKTE-5 level (municipalities). Data on monthly earnings of persons in paid employment by registered natural persons are shown only according to the Standard Classification of Activities SKD at the level of section and division.
- SiStat Database: Demography and social statistics – Labour market – Earnings and labour costs – Earnings: [Structure of earnings statistics, Structure of earnings statistics, selected indicators, Persons in paid employment by amount of gross earnings](#). Data on structure of earnings statistics are published as absolute data and shares, namely according to the Standard Classification of Activities SKD at the level of section, division and class, the Standard Classification of Occupations SKP at the lowest classification level of SKP-08, the Classification System of Education and Training KLASIUS at the first classification level, and the Nomenclature of Territorial Units for Statistics NUTS at NUTS-3 level (statistical regions) and NUTS-2 level (cohesion regions). Data on persons in paid employment by amount of gross earnings are published according to the Standard Classification of Activities SKD at the level of division, and the Nomenclature of Territorial Units for Statistics NUTS at NUTS-3 level (statistical regions).
- First Release (Earnings and labour costs, Earnings): »Earnings of persons in paid employment by legal persons, Slovenia, monthly«.

- First Release (Earnings and labour costs, Earnings): »Earnings of persons in paid employment by registered natural persons, Slovenia, monthly«.
- First Release (Earnings and labour costs, Earnings): »Structure of earnings statistics, Slovenia, annually«.

9 REVISION OF THE DATA

9.1 PUBLISHING OF PRELIMINARY AND FINAL DATA

In the statistical survey **Earnings**, preliminary data are not disseminated. Only final data are published.

9.2 FACTORS INFLUENCING COMPARABILITY OVER TIME

Due to the change of the data source (i.e. transition to using data from the administrative source – REK-O form), monthly data on **earnings of persons in paid employment by legal persons** from April 2024 on are not completely comparable with data on earnings for the period up to and including March 2024.

Namely, these data used to be obtained (up to and including the publication of data on these earnings for March 2024) using the online questionnaire Earnings of persons in paid employment by legal persons ZAP/M (for legal persons that are not budget users) or from the Information System for the Transmission and Analysis of Data on Earnings, Other Payments and the Number of Employees in the Public Sector - ISPAP (for budget users).

As a result, in order to provide a comparable series of data on average monthly earnings of persons in paid employment by legal persons, in June 2024 we also published a series of these data for the periods from January 2023 to March 2024, which are calculated from the new administrative source (REK-O form).

Before that, a break in the time series also occurred with the data for November 2015, namely due to a change in the data sources used. We started using data from the ISPAP administrative collection as a source for data on earnings at budget users. A minor break in the time series of these data appeared in 2020 due to measures related to the COVID-19 epidemic.

Due to the change of the data source, also monthly data on **earnings of persons in paid employment by registered natural persons** from January 2023 on are not completely comparable with data on earnings for the period up to and including November 2022.

In the past, data on earnings of persons in paid employment by registered natural persons (up to and including the publication of data on these earnings for November 2022) were obtained from the administrative source of the REK-1 form (assessing withholding tax from incomes from employment), which was submitted to FURS by registered natural persons performing an activity.

Also due to a change in the data source, the **structure of earnings statistics** data from the data for (October) 2023 on are not comparable with the data published up to and including 2022.

Until then, the main sources of data were preliminary control data (for provisional data) and personal income tax data (for final data) calculated per month. Also, up to and including the data for 2022, due to the nature of the source, which contained data only at the annual level, a filter was used to include only those persons in paid employment who performed the same occupation throughout the observed year, full-time (i.e. at least 36 hours per week) and for the same employer (if the latter performed the same activity throughout the year), and received at least 90% of the annual minimum wage in the observed year.

Methodological explanation on revision of statistical data is available on https://www.stat.si/statweb/File/DocSysFile/5299/Revisions_2024_methodological_note.pdf.

10 OTHER METHODOLOGICAL MATERIALS

Methodological materials on SURS's website are available at <https://www.stat.si/statweb/en/Methods/QuestionnairesMethodologicalExplanationsQualityReports>.

- Questionnaire:
 - SURS does not collect data for this survey by using a questionnaire.
- Rules on the content and form for calculating withholding tax (REK-O rules) – only in Slovenian language

<https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-1368/pravilnik-o-vsebini-in-obliki-obracuna-davcnih-odtegljajev>

- Instructions for completing the withholding tax return (REK-O and REK-1b forms) – only in Slovenian language

https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.fu.gov.si%2Ffileadmin%2FInternet%2FDavki_in_druga_dajatve%2FPodrocja%2FDo_hodnina%2FREK_obrazci%2FOpis%2FNavodila_za_predlozitev_REK.doc&wd-Origin=BROWSELINK

- Withholding tax return (REK-O form): Filling in additional data on earnings – S fields (Word document) – only in Slovenian language

https://www.fu.gov.si/davki_in_druga_dajatve/podrocja/dohodnina/rek_obrazci/#c4632