



METHODOLOGICAL EXPLANATION

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STRUCTURE OF EARNINGS STATISTICS

This methodological explanation relates to the data releases:

- Structure of earnings statistics, Slovenia, annual (First Release)
- Structure of earnings statistics, detailed data, Slovenia, annual (ElectronicRelease)



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1 PURPOSE

The purpose of publishing the data on the **Structure of Earnings Statistics** is to provide the data on average annual earnings of persons in paid employment calculated at monthly level by selected geographic and socio-demographic characteristics (sex, age, education attainment level, occupation, activity).

The key statistics are data on average monthly earnings, median earnings and the ratio between earnings of women and men.

The purpose of publishing the data on **Persons in Paid Employment by Amount of Gross and Net Earnings** is to provide the insight into the structure of persons in paid employment by legal and by natural persons in public and private sectors in Slovenia. The data on the amount of gross and net earnings are broken down by activities, statistical regions and by public and private sectors.

The key statistics are the data on the number of persons in paid employment distributed in ventile classes by selected geographic and socio-demographic characteristics (sex, statistical region, activity, sector).

2 LEGAL FRAMEWORK

- Annual Programme of Statistical Surveys (LPSR) (only in Slovene)
- National Statistics Act (OJ RS, No. 45/95 and 9/01)

3 UNIT DESCRIBED BY THE PUBLISHED DATA

The unit described by the published data is a person in paid employment who performed the same profession full time throughout the observed year (e.g. at least 36 hours per week) and for the same employer the whole year and received at least 90% of the annual minimum wage in the observed year.

Data on monthly earnings are presented by sex, age, education attainment level, occupation, activity, sector, cohesion and statistical regions, while data on persons in paid employment by gross and net earnings are presented by sex, activity, sectors and statistical regions.

4 SELECTION OF OBSERVATION UNIT

The observation unit is a person in paid employment employed by private and by natural persons or their business units.

The coverage is complete.

All persons in paid employment who performed the same profession full time throughout the observed year (e.g. at least 36 hours per week) and for the same employer the whole year and received at least 90% of the annual minimum wage in the observed year are covered.

Self-employed persons are not covered.

In 2022, the ZAP-SP/L survey covered 622,653 persons in paid employment.

5 SOURCES AND METHODS OF DATA COLLECTION

Data are collected annually.

Data on gross earnings of persons in paid employment by selected geographic and socio-demographic characteristics, on persons in paid employment by amount of gross and net earnings and on gender pay gap are obtained from the annual statistical survey Structure of Earnings Statistics (ZAP-SP/L).

Data are obtained exclusively from the existing administrative sources:

- the preliminary control data (for the provisional data) and data on personal income tax (for the final data) are sent to us by the Tax Administration of the Republic of Slovenia,
- whereas data on persons in paid employment are obtained from the Statistical Register of Employment.

6 DEFINITIONS

Average monthly earnings are average amounts received for a month of work by persons in paid employment working for legal or natural persons.

In the statistical survey Structure of Earnings Statistics (ZAP-SP/L) average monthly earnings are calculated from the annual data on personal income tax.

Gross earnings in this survey consist of wages, supplements of wages and reimbursements of work-related expenses (denotation 1101 on the tax assessment form) and part of the wage for business performance (denotation 1111 on the tax assessment form).

Gross earnings therefore include the amount of the basic gross wage, payments for overtime, working span bonus, shift work bonus, divided working hours bonus, turn of duty, waiting for work at home, night work, overtime work, work on Sundays, public holidays and days off, bonuses for dangerous working environment, bonuses for constancy and for working with clients, annual bonuses and allowances paid regularly in each pay period (individual performance bonuses, bonuses linked to collective performance, additional payments on the basis of periodical and final accounts, 13th month payment,

Christmas bonus or some other additional cash payment defined by the collective agreement or by internal acts of the legal person), compensation of employees' earnings during sickness (sick leave shorter than 30 days), due to occupational disease or accident at work, compensation of employees' earnings for annual holiday, public holidays and days off, training, retraining or additional training, interruption of work due to natural disasters, electricity cutout, breakdown of machinery and equipment, lack of raw material, strikes and other cases defined by law, a collective agreement or a general act.

Data on these kinds of payments paid on the basis of judicial rule (without late payment interest) are also included.

Excluded are reimbursements (e.g. for sick leave over 30 days), redundancy payments, payments in kind, payments for holiday bonus, for travelling from/to work, for food, per diems, etc.

Reimbursements of work-related expenses (food money, reimbursement of expenses for coming to work and leaving it, daily allowances, reimbursement of travel expenses for business trips, overnight stays, fieldwork bonuses, separation allowance) are included only for the part that exceeds the values that are in accordance with the decree of the Government of the Republic of Slovenia (Decree on the Levels of Reimbursed Work-Related Expenses and of Certain Income Not to be Included in the Tax Base) not included in the tax base.

Average annual gross earnings of persons in paid employment are calculated at the monthly level.

Net earnings are estimated by deducting social security contributions and advance on income tax from gross earnings (denotation 1101 on the tax assessment form).

Average annual net earnings of persons in paid employment are calculated at monthly level.

Persons in paid employment are all persons who have signed an employment contract for a fixed or unspecified period of time with a legal person and receive wages and they work full time.

The following categories are not counted as persons in paid employment: persons working under work contracts or specific task contracts, persons included in public works programs and citizens of the Republic of Slovenia employed permanently in Slovenian representations, on construction sites, etc., abroad.

Age is the period of time a person has lived from their birth to the moment of observation. It is expressed in completed years of age.

Educational attainment is the highest publicly verified education that a person achieves by successfully finishing a verified educational or study programme.

A publicly verified education can also be obtained in other ways, e.g. by 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 following site: <http://www.stat.si/klasius>.

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.

Public and private sectors are determined according to the Standard Classification of Institutional Sectors, which is harmonized with the ESA transmission program.

According to this classification, the **Public sector** 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), public other 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), public pension funds (PF) (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.

Those 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 holders 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, the control of prevailing buyer, control concerning borrowing, etc.

Gender pay gap is calculated according to the formula: (average monthly gross earnings of men - average monthly gross earnings of women)/average monthly gross earnings of men x 100.

The Gini coefficient of earnings is the measure of the inequality of earnings distribution in Slovenia. It is displayed as a percentage between 0 and 100%.

The closer the Gini coefficient is to 100%, the more unequal the earnings distribution is, the closer the Gini coefficient is to 0, the more equal the earnings distribution is.

7 EXPLANATIONS

7.1 CLASSIFICATIONS

SKD – Standard Classification of Activities. For more, see: Economic classifications: <https://www.stat.si/StatWeb/en/Methods/Classifications>

SKIS – Standard Classification of Institutional Sectors. For more, see: Economic classifications: <https://www.stat.si/StatWeb/en/Methods/Classifications>

KLASIUS – Classification System of Education and Training. For more, see: Social classifications: <https://www.stat.si/StatWeb/en/Methods/Classifications>

SKP – Standard Classification of Occupations. For more, see: Social classifications: <https://www.stat.si/StatWeb/en/Methods/Classifications>

NUTS – Nomenclature of Territorial Units for Statistics and SKTE – Standard Classification of Territorial Units. For more, see: Territorial code lists: <https://www.stat.si/StatWeb/en/Methods/Classifications>

7.2 DATA PROCESSING

DATA EDITING

Data were edited by using appropriate systematic and individual corrections.

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

The statistical survey ZAP-SP/L covers persons in paid employment by private and by natural persons or their business units, who worked full time for the same employer the whole year (36 hours per week or more). Self-employed persons are not covered.

To calculate average monthly earnings we used the data on annual earnings (denotation 1101 on the tax assessment form) which we calculated at monthly level.

In order to minimize the influences of sick and/or maternity leave, those persons who did not receive at least 90% of minimum wage in the reference year have not been taken into consideration.

Due to a different method used the data on average monthly earnings differ from that in the Earnings of persons in paid employment by legal persons (ZAP/M).

We classified these persons into 20 classes of five per cent each by the amount of their annual earnings (denotation 1101 on the tax assessment form) calculated at monthly level.

7.3 INDICES

Indices are not published.

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: [Earnings and labour costs](#) - Earnings: Structure of earnings statistics, annual data, Structure of earnings statistics, selected indicators, Persons in paid employment by amount of gross and net earnings, annual data. Absolute data and shares are published. The data on the structure of earnings statistics are published according to the Standard Classification of Activities SKD at the 2-digit level, the Standard Classification of Occupations SKP at the 4-digit level, the Classification System of Education and Training KLASIUS at the first classification level and the Nomenclature of Territorial Units for Statistics NUTS at NUTS-2 and NUTS-3 level. The data on persons in paid employment by amount of gross and net earnings are published according to the Standard Classification of Activities SKD at the 2-digit level and the Nomenclature of Territorial Units for Statistics NUTS at NUTS-3 level.

- First Release (Earnings and Labour Cost, Earnings): »Structure of earnings statistics, Slovenia, annual«.

- Electronic Release (Earnings and Labour Cost, Earnings): »Structure of earnings statistics, detailed data, Slovenia, annual«.
- [Statobook](#)

9 REVISION OF THE DATA

9.1 PUBLISHING OF PRELIMINARY AND FINAL DATA

Data for the last year are provisional, because at the time of publishing only the preliminary control data on personal income tax are available. Final data are calculated from the data on personal income tax and are published for the year before last.

Publishing of provisional and final data is planned. Due to the needs of users for timely information, provisional data are published that meet the criteria of the quality of official statistical data but do not meet the quality that can be met with complete coverage. Data are revised when recent, more complete and better data can significantly contribute to the quality of data-based decision-making.

9.2 FACTORS INFLUENCING COMPARABILITY OVER TIME

Data on occupations until 2010 are shown according to the Standard Classification of Occupations (SKP-V2). From 2010 data on occupations are published according to the Standard Classification of Occupations 2008 (SKP-08). Information about SKP-08 is available on the following website: <http://www.stat.si/skp>.

10 OTHER METHODOLOGICAL MATERIALS

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

SURS does not collect data for this survey by using a questionnaire.