

**Monthly minimum wage as a proportion of average monthly earnings (%) –
Nace Rev. 2 (from 2008 onwards) – country-specific notes**

(earn_mw_avgr2)

Situation as of 1 July 2015

Definition of average monthly earnings to be used for this indicator:

Gross monthly earnings: data should cover remuneration in cash paid before any tax deductions and social security contributions payable by wage earners and retained by the employer, and restricted to gross earnings which are paid in each pay period. 'Non-standard payments' such as 13th or 14th month payments, holiday bonuses, etc. are excluded.

This definition follows the Structure of Earnings Survey (SES).

Data should refer to sections B-N (Business economy) and B-S (Industry, construction and services [except activities of households as employers and extra-territorial organisations and bodies]) of Nace Rev. 2, to enterprises of all size classes and to full-time employees. Reference period: annual average; if not available: a specific month.

Country-specific notes

BE The reference period is October of each year. Only enterprises with at least 10 employees are covered. Data for sections B-S are without section O (Public administration and defence; compulsory social security).

BG Gross earnings include irregular bonuses and other payments not paid at each pay period. Final gross earnings data refer to the full-time employees. The provisional data are calculated for the total number of employees in full-time equivalents.

CZ 'Non-standard payments' such as 13th or 14th month payments and holiday bonuses are included. Data refer to all employees in full-time equivalents.

IE Includes pay in each pay period such as overtime but excludes other irregular payments. For 2008-2009 the reference period is October and from 2010 it is annual. The survey covers enterprises with 3+ employees but the grossing accounts for all employees. Hourly rates were used as the basis of the estimations.

EL Data for sections B-S are without section O (Public administration and defence; compulsory social security).

ES Earnings include remuneration in cash and in kind. They include base salaries, bonuses, payments for overtime, extraordinary payments including 13th and 14th month payments and cost-of-living and other adjustments.

Average monthly earnings are calculated using the annual average of quarterly data on average monthly wages from the Quarterly Labour Costs Survey. Median monthly earnings are calculated using the median annual earnings from the Annual Structure of Earnings Survey divided by 12.

- FR** Private and semi-public enterprises are covered. The percentage is calculated based on the hourly rate.
- HR** Definition of gross earnings is based on national law. This means, non-standard payments such as 13th or 14th month payments, holiday bonuses, etc. are included. Part-time employees are included.
- LV** Data refer to full-time equivalents. The average gross monthly wage is established by dividing the estimated total labour remuneration by the number of employees on the payroll in the year. The number of part-time employees is recalculated into full-time equivalents.
- LT** Average gross monthly earnings of full-time equivalents. Data as median is calculated since 2006 on a four-yearly basis.
- LU** Wages excluding overtime. Data refer to March of each year. Full-time employees are considered as follows:
2009, 2012: Employees with $\geq 75\%$ of 176 working hours (8 working hours per working day, 22 working days).
2010, 2011: Employees with $\geq 75\%$ of 184 working hours
- HU** Only enterprises with at least 4 employees are covered.
- MT** Gross earnings excluding overtime, bonuses and allowances are being covered. 2013, 2012, 2011: Based on the first 3 quarters of LFS data,; 2014, 2010, 2009: annual average; 2008: based on two quarters.
- NL** Gross monthly earnings are derived from the 'Register on Jobs and Wages' (RJW). The RJW is based on (a combination of) the 'Register of persons insured under employee insurance schemes' and the 'Tax register of earnings, and contains all employees in The Netherlands. To calculate mean and median monthly earnings, all regular monthly wages (excluding irregular payments) per year of all employees are taken: for employees who worked the whole year, 12 monthly wages are taken, for an employee who worked (for example) 3 months, 3 monthly wages are taken. For employees who did not work a full month, the wages are adjusted in such a way that they amount for a full month. The monthly National minimum wage is calculated per year as the average of the National minimum wages (of employees aged 23-64) in January and July.
- PL** Gross wages and salaries excluding: payment for jubilee award, allowance due to the employee becoming pensioner due to the inability for work, overtime, 13 payment, payment from profit and balance surplus (Law of 10.10. 2002 on minimum wage (Journal of Laws 200, item. 1679).
- PT** Average monthly earnings of April and October for earnings means, October for earnings medians. (B to S, except O and P and Q public). Non-standard payments are excluded, but 13th and 14th month payments are included because they are mandatory according to the Labour Legislation - Law n° 7/2009, of February the 12th (law presently in force, but they are mandatory since they were created).

- RO** Data refer to full-time equivalents.
- SI** 13th month payments are included. Part-time employees are included (but very small share).
- UK** Gross earnings excluding overtime and shift premium. The reference period relates to the pay period which includes a specified day in April. The percentage is calculated based on hourly rates.
- RS** Given that SES survey has not yet been implemented in Serbia the average monthly salary for the year is calculated according to the following formula: Σ paid earnings in the year (cumulative from January to December) / Σ employees (cumulative from January to December)
The median is calculated as follows: All months of the year are sorted according to the amount of earnings, and the median is taken as the arithmetic mean of the two central months (months whose earnings are at the level of pay in the 6th and 7th place). The average annual minimum wage is calculated as an average of 12 months.
- TR** Only enterprises with at least 10 employees are covered.
Data for sections B-S are without section O (Public administration and defence; compulsory social security).
- US** Data include overtime pay, shift premiums, and payments for holidays, vacations, sick leave, and other leave made directly by the employer to employees for the pay period reported. They refer to average hourly earnings of all employees in total private industries (in all Nace Rev. 2 sections excluding A). Full-time and part-time employees are included. The percentage is calculated based on hourly rates.