

*Eurostat – Minimum wage statistics*

**Monthly minimum wages - bi-annual data - country-specific information**

(earn\_mw\_cur)

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<b>Belgium</b>	
<i>Method of fixing the national minimum wage</i>	Negotiation by social partners (collective agreement); the agreement acquires legal force through a royal decree.
<i>Year of introduction</i>	1975
<i>Coverage</i>	Private sector. Employees aged 18 and over (monthly rate applied to full-time employees). Standard number of hours worked: max.38 hours/week. Average per year. Minimum threshold of hours paid: minimum 1/3 hours of full-time employed persons in the same sector per week and minimum 3 hours per day/task/performance. It can include a 13 <sup>th</sup> or 14 <sup>th</sup> month. Average month, taking into account most annual premiums.
<i>Exceptions</i>	Lower rates are applied to younger workers.
<i>Methods for updating</i>	Automatic indexation and periodic review by social partners (collective bargaining).
<i>Taxes, social contributions</i>	
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.11.2023
<i>National website</i>	n/a

<b>Bulgaria</b>	
<i>Method of fixing the national minimum wage</i>	Set by government (Council of Ministers decree) following recommendations of social partners and taking into account the state budget restrictions.
<i>Year of introduction</i>	1966
<i>Coverage</i>	All sectors. All employees (monthly rate applied to full-time employees). Normal working time: 8 working hours per day, 5 days per week relates to a full working month.
<i>Exceptions</i>	No
<i>Methods for updating</i>	Set by government following recommendations of social partners and taking into account the state budget restrictions. There is no special mechanism of setting the wage level. It depends on the economic situation. Macro-economic indicators considered in setting the rate are the inflation rate and the level of wages, employment and unemployment. For year 2024 according to the amendments made in Labour Code, Council of Ministers fixes by decree the minimum wage for the country for the next calendar year. It is determined by September 1 of the current year in the amount of 50 percent of the average gross wage for a period of 12 months, which includes the last two quarters of the previous year and the first two quarters of the current year. The determined minimum wage cannot be lower than the one determined for the previous year.
<i>Taxes, social contributions</i>	The national minimum wage is taxable - a flat rate for personal incomes of 10% is applied. There is not special treatment of minimum wage as regard social contributions.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	n/a

<b>Czechia</b>	
<i>Method of fixing the national minimum wage</i>	Set by government following negotiations by social partners. The basic legal regulations of the minimum wage are set by the Labour Code (Act No. 262/2006 Coll., as amended). The basic rate of minimum wage, further rates of minimum rate differentiated in view of factors limiting a certain employee's employability and the conditions for minimum wage payment are set by Government Regulation No. 567/2006 Coll., as amended.
<i>Year of introduction</i>	1991
<i>Coverage</i>	All sectors. All employees (monthly rate applied to full-time employees). 40 hours per week (= normal working week).
<i>Exceptions</i>	From 1 January 2017, there is no lower minimum wage rate in the Czech Republic.
<i>Methods for updating</i>	Minimum wage per month and minimum wage per hour are set by a legal regulation in the Czech Republic. The level of minimum wage is specified for a weekly working period of 40 hours. The employee remunerated through monthly wages, who has individually negotiated shorter working hours or who has not worked off all the shifts during the month, is remunerated according to the minimum wage reduced pro-rata to the number of hours worked.
<i>Taxes, social contributions</i>	The deductions from the gross minimum wage of workers are health insurance (4.5%), social insurance (6.5%) and a tax of 15%.
<i>Type of rate</i>	Monthly (An hourly rate is also set nationally)
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="https://www.mpsv.cz/web/cz/minimalni-mzda">https://www.mpsv.cz/web/cz/minimalni-mzda</a>

<b>Germany</b>	
<i>Method of fixing the national minimum wage</i>	<p>As of 1 January 2015 the amount of the minimum wage was 8.50 euros gross per hour. The amount of the minimum wage may be changed on the proposal of a standing commission of the parties to collective bargaining (Minimum Wage Commission) by way of an ordinance issued by the Federal Government.</p> <p>The Minimum Wage Commission adopted its first decision on 28 June 2016, which applied from 1 January 2017. Since then, the Minimum Wage Commission has adopted a resolution every two years on the adjustment of the minimum wage and is to continue to do so on a biennial basis. (Gesetz zur Regelung eines allgemeinen Mindestlohns (Mindestlohngesetz - MiLoG))</p> <p>Act Regulating a General Minimum Wage (Minimum Wage Act)</p> <p>On 3 June 2022, the German government decided that the minimum wage for all workers would be raised to 12 Euros/hour from 1 October 2022. After this one off increase, the Minimum Wage Commission will continue monitoring and adjusting the minimum wage.</p>
<i>Year of introduction</i>	2015
<i>Coverage</i>	<p>All sectors.</p> <p>All employees and certain interns (inclusive Minijobs).</p>
<i>Exceptions</i>	<p>General exception: Young people aged under 18 who have not completed any vocational training, and apprentices are permanently exempted from minimum wage regulations. In addition, the minimum wage does not apply to people who do a compulsory internship or a voluntary internship of up to three months during their education/training or studies. Neither does it apply to long-term unemployed people during the first six months of employment.</p> <p>Temporary exception: Until 31 December 2017 deviating regulations of a collective wage agreement of representative parties to collective bargaining shall take precedence over the minimum wage if they have been made binding on all employers with registered offices in Germany and abroad who fall within the territorial scope of the collective agreement and on their workers. As of 1 January 2017 those collective wage agreements have to be at least 8,50 euros gross per hour.</p>
<i>Methods for updating</i>	<p>The amount of the minimum wage may be changed on the proposal of a standing commission of the parties to collective bargaining (Minimum Wage Commission (MWC)) by way of an ordinance issued by the Federal Government.</p> <p>Every two years, the Minimum Wage Commission adopts a resolution on the adjustment of the minimum wage. When determining the minimum wage, the Minimum Wage Commission is then guided by the collective wage trend of the previous year.</p> <p>The Minimum Wage Commission adopted its first resolution on 28 June 2016, which entered into force on 1 January 2017. The second resolution was passed on 26 June 2018 and entered into force on 1 January 2019 and 1 January 2020. The third resolution was passed on 30 June 2020 and contains adjustments on 1 January 2021, 1 July</p>

	2021, 1 January 2022 and 1 July 2022.
<i>Taxes, social contributions</i>	The minimum wage is taxed according to the individual tax rate. There are no specialities as regards social contributions.
<i>Type of rate</i>	Hourly
<i>Conversion rule</i>	monthly minimum wage = hourly minimum wage rate * 38.1 hours per week (annual const.) * 4.346 (the value of 38.1 hours relates to mean basic hours per week for full time employees in NACE Rev.2 sections B to S: this value is a result of quarterly earnings survey)
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="http://www.destatis.de">http://www.destatis.de</a> <a href="http://www.mindestlohn-kommission.de/DE/Home/home_node.html">http://www.mindestlohn-kommission.de/DE/Home/home_node.html</a>

<b>Estonia</b>	
<i>Method of fixing the national minimum wage</i>	Set by government following the agreement between social partners. Wages Act.
<i>Year of introduction</i>	1991
<i>Coverage</i>	All sectors. All employees (monthly rate applied to full-time employees). Normal working time: 40 hours per week. No minimum threshold of hours paid per month (for part-time employees). Does not include mandatory 13th or 14th month
<i>Exceptions</i>	No
<i>Methods for updating</i>	Set by government following the agreement between social partners.
<i>Taxes, social contributions</i>	
<i>Type of rate</i>	Monthly (An hourly rate is also set nationally)
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	n/a

<b>Ireland</b>	
<i>Method of fixing the national minimum wage</i>	<p>Set by Ministerial Order following acceptance of recommendation from the Low Pay Commission (Under Section 8 of the 2015 LPC Act inserting Section 10D in the principal NMW Act of 2000). Legal basis: National Minimum Wage (Low Pay Commission) Act 2015. The Act, which came into effect on 15 July 2015, provided for the establishment of the Low Pay Commission whose main function is, on an annual basis, to examine and make recommendations on the national minimum wage, with a view to securing that the national minimum wage, where adjusted, is adjusted incrementally over time having had regard to changes in earnings, productivity, overall competitiveness and the likely impact any adjustment will have on employment and unemployment levels.</p> <p>The Commission made its fourth recommendation on the minimum wage in July 2018 (From 1st January 2019, following Government acceptance of a recommendation of the Low Pay Commission, the national minimum hourly rate of pay for an experienced adult worker is €9.80).</p>
<i>Year of introduction</i>	April 2000
<i>Coverage</i>	<p>All sectors. All employees.</p> <p>The schedule to the National Minimum Wage Act 2000 prescribes what is reckonable and non-reckonable pay components in calculating the average hourly rate of pay - <a href="http://www.irishstatutebook.ie/2000/en/act/pub/0005/sched.html#sched">http://www.irishstatutebook.ie/2000/en/act/pub/0005/sched.html#sched</a></p> <p>If an employee receives board and lodgings, board only or lodgings only from an employer, then a monetary allowance, prescribed by Order, can be included as reckonable pay.</p> <p>No minimum threshold of hours paid per month (for part-time employees).</p>
<i>Exceptions</i>	<p>Sub-minimum wage rates apply where an employee is under age 20 or undergoing a prescribed course of study or training.</p> <p>Specific rate for younger workers: Age-related rate from 1 January 2023 Experienced Adult Worker €12.70 NMW rate) Under 18 years: €8.89 (70% of NMW rate) Aged 18: €10.16 (80% of NMW rate) Aged 19: €11.43 (90% of NMW rate)</p> <p>These changes were brought about by amendments to the National Minimum Wage Act 2000 on foot of recommendations from the Low Pay Commission.</p> <p>The rate is hourly for standard hours worked - overtime is excluded.</p>
<i>Methods for updating</i>	Set by Ministerial Order following acceptance of recommendation from the Low Pay Commission.
<i>Taxes, social contributions</i>	The minimum wage is taxed.
<i>Type of rate</i>	Hourly
<i>Conversion rule</i>	x 39 hours x 52 weeks / 12 mth

<i>Latest rate shown in force since</i>	01.01.2024
<i>National website</i>	<a href="https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/national%20minimum%20wage/">https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/national%20minimum%20wage/</a>



<b>Greece</b>	
<i>Method of fixing the national minimum wage</i>	Set by collective labour agreement (EGSSEs - National Collective Labour Agreements).
<i>Year of introduction</i>	1991
<i>Coverage</i>	Private sector. Employees aged 19 or over for non-manual workers (monthly rate applied to full-time employees). For a "typical worker": typical working hours, 5 days per week.
<i>Exceptions</i>	A different, daily rate is applied for manual workers aged 18 or over.
<i>Methods for updating</i>	Annually according to government forecast of inflation.
<i>Taxes, social contributions</i>	
<i>Type of rate</i>	Monthly for non-manual workers, daily for manual workers
<i>Conversion rule</i>	x 14 months / 12 months (as the minimum wage is paid 14 months)
<i>Latest rate shown in force since</i>	1.4.2023
<i>National website</i>	n/a

<b>Spain</b>	
<i>Method of fixing the national minimum wage</i>	MW is set annually by the government after consultation with the social partners, taking into account the consumer price index, the average national productivity rate, the share of the work in the National income and the economic situation. Royal decree n° 1106/2014.
<i>Year of introduction</i>	1963
<i>Coverage</i>	All sectors. All employees. Monthly and annual rate applied to full-time employees. In general, legal working hours are 40 hours per week, but other limit could be defined in collective agreements. If the employee works less hours the minimum wage is proportionally reduced. No minimum threshold of hours paid per month (for part-time employees). The minimum wage refers to gross wages paid only in cash. If there is salary in kind it is paid in addition to minimum wage.
<i>Exceptions</i>	No (until 1998, a different rate was applied to employees under 18 years).
<i>Methods for updating</i>	Revised annually by the government according to the forecast of the inflation rate and after consultation with the social partners. It could be revised half-yearly if the consumer price index exceeds the forecast of the inflation rate.
<i>Taxes, social contributions</i>	The minimum wage follows the general rules on taxes and social contributions.
<i>Type of rate</i>	Monthly. A single level of pay is set, specified as daily pay, monthly (30 x the daily pay) and annual pay (14 x monthly pay). Hourly pay is set for part-time home service jobs and similar.
<i>Conversion rule</i>	x 14 months / 12 months (as the minimum wage is paid 14 months)
<i>Latest rate shown in force since</i>	1.1.2024
<i>Additional information</i>	The Royal decree n° 152/2022 sets the monthly minimum wage up to 1000 € per month and the annual minimum wages up to 14000 €. This amount is equal to 14 payments of 1000€
<i>National website</i>	<a href="https://www.mites.gob.es/estadisticas/bel/SMI/index.htm">https://www.mites.gob.es/estadisticas/bel/SMI/index.htm</a>

<b>France</b>	
<i>Method of fixing the national minimum wage</i>	Set by government.
<i>Year of introduction</i>	1970
<i>Coverage</i>	All sectors. Employees aged 18 or over (monthly rate set for full-time employees). Civil servants are excluded. Rates set at hourly level; rates at a monthly level calculated assuming 35 hours per week. No minimum threshold of hours paid per month (for part-time employees). Gross wages, excluding payback for real expenses, basic allowances as compensation for salaries' expenses, overtime or seniority or diligence, bonuses and profit-sharing.
<i>Exceptions</i>	For younger workers, i.e. under 18 years old : 17 years old : minimum wage = 0,9 NMW 16 years old or under : minimum wage = 0,8 NMW For some categories of employees, the national minimum wage is adjusted due to the specific working conditions (e.g. domestic workers, nannies, home workers). Lower rates can be applied to apprentices, workers below 18 with less than 6 months of work experience, certain workers with disabilities.
<i>Methods for updating</i>	Automatic indexation on blue-collar worker hourly wage evolution and price inflation, and annual review (consultation with the National Commission for Collective Bargaining).
<i>Taxes, social contributions</i>	Minimum wages is taxed.
<i>Type of rate</i>	Hourly
<i>Conversion rule</i>	35 hours x 52 weeks / 12 mth
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="https://www.insee.fr/fr/statistiques/1375188">https://www.insee.fr/fr/statistiques/1375188</a>

<b>Croatia</b>	
<i>Method of fixing the national minimum wage</i>	<p>Minimum wage is established by Minimum Wage Act (published in Official Gazette No 67/2008).</p> <p>According to Article 6 of the Minimum Wage Act (Official Gazette No 118/2018), the amount of minimum wage for the period from 1 January to 31 December 2020 was fixed by decision of Government (published in Official Gazette No 106/2019)</p> <p>According to Article 6 of the Minimum Wage Act (Official Gazette No 118/2018), the amount of minimum wage for the period from 1 January to 31 December 2021 was fixed by decision of Government (published in Official Gazette No 119/2020) According to Article 6 of the Minimum Wage Act (Official Gazette Nos 118/2018 and 120/21), the amount of minimum wage for the period from 1 January to 31 December 2024 was fixed by decision of Government (published in Official Gazette No 125/2024).</p>
<i>Year of introduction</i>	2008
<i>Coverage</i>	<p>All sectors.</p> <p>Full time employees.</p> <p>National minimum wage refers to wage rate only.</p> <p>No minimum threshold of hours paid per month (for part-time employees).</p>
<i>Exceptions</i>	No
<i>Methods for updating</i>	According to legislation, the monthly amount is determined annually.
<i>Taxes, social contributions</i>	Normal taxation and social contributions. The minimum wage is the lowest monthly amount of gross wages.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="http://www.dzs.hr">www.dzs.hr</a>

<b>Cyprus</b>	
<i>Method of fixing the national minimum wage</i>	The minimum wage was introduced in Cyprus as of 1st January 2023. A minimum wage that covered a restricted number of occupations was in place up to 2022. Hotel industry workers will continue to be covered by the minimum wage decree in the hotel industry of 2020. The Ministry of Labour and Social Insurance issued a decree for the national minimum wage after negotiations with the social partners.
<i>Year of introduction</i>	2023
<i>Coverage</i>	All sectors except domestic workers, agriculture and livestock workers and shipping workers, as well as hotel industry workers covered by the minimum wage decree in the hotel industry of 2020. All employees except persons who receive training or education provided for by law, practice or custom to obtain a diploma and/or to exercise their profession. All full time employess are being covered and part timers are being included and their pay is proportionally calculated.
<i>Exceptions</i>	All employees except persons who receive training or education provided for by law, practice or custom to obtain a diploma and/or to exercise their profession. All full time employess are being covered and part timers are being included and their pay is proportionally calculated. Minimum wage is being increased from €900 to €1000 after 6 months of employment with the same employer. In case of employment of persons up to the age of 18 for occasional employment that does not exceed two consecutive months, the minimum wage in money may be reduced by 25% In cases where the employer and employee agree, the employer may provide the employee with decent food and/or accommodation and in this case the minimum monthly salary may be reduced by 15% and/or by 10% respectively, upon agreement between the employer and the employee
<i>Methods for updating</i>	The first update will be on 1st January 2024 and from then on, every two years. A minimum wage commission will be responsible to make suggestions to the Minister of Labour and Social Insurance who will decide on the update and may take into account other suggestions, before he makes his suggestion to the Council of Ministers. The minimum wage commission should take into account the purchasing power of the minimum wage taking into account the variation in the cost of living, the trends in employment levels and unemployment rates, differentiation in economic growth and productivity levels, differentiation and trends in wage levels and their distribution, the effects that any change in the minimum wage will have on employment levels, the relative and poverty alleviation, the cost of living and the competitiveness of the economy. Then, the Minister of Labour and Social Insurance will submit his/her own proposal to the Council of Ministers for decision making.
<i>Taxes, social contributions</i>	The minimum wage is not taxed and there are no specialities as regards social contributions.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	Working hours that apply to full-time employment are those that applied in each business or industry prior to the issuance of the Decree on the basis of the relevant legislation, written agreements and/or practice
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="https://www.mlsi.gov.cy">https://www.mlsi.gov.cy</a>

<b>Latvia</b>	
<i>Method of fixing the national minimum wage</i>	Set by government (Cabinet of Ministers decrees "Regulations regarding the Minimum Monthly Salary and the Minimum Hourly Wage Rate" No. 656 of 24 November 2015 and "Procedure by which the Minimum Monthly Wage shall be Determined and Revised" No 563 of 18 August 2016) following recommendations of social partners.
<i>Year of introduction</i>	1991
<i>Coverage</i>	<p>All sectors – public and private. All economic activities according NACE Rev. 2 A–S.</p> <p>All employees (monthly rate applied to full-time employees). According to the Labour Law <a href="https://likumi.lv/ta/en/en/id/26019">https://likumi.lv/ta/en/en/id/26019</a></p> <ol style="list-style-type: none"> <li>1. 40 hours per week.</li> <li>2. Regular working time of employees associated with a special risk may not exceed seven hours a day and 35 hours a week if they are engaged in such work for not less than 50 per cent of the regular daily or weekly working time. The Cabinet may determine regular shortened working time also for other categories of employees.</li> <li>3. Working time for persons under 18 years of age <ol style="list-style-type: none"> <li>3.1 For persons who are under 18 years of age a working week of five days shall be specified.</li> <li>3.2 Children who have reached the age of 13 years may not be employed: <ol style="list-style-type: none"> <li>3.2.1 for more than two hours a day and more than 10 hours a week if the work is performed during the school year;</li> <li>3.2.2 for more than four hours a day and more than 20 hours a week if the work is performed at the time when there are holidays at an educational institution but if the child has reached 15 years of age - for more than seven hours a day and more than 35 hours a week.</li> </ol> </li> <li>3.3 Adolescents may not be employed for more than seven hours a day and more than 35 hours a week.</li> <li>3.4 If persons who are under 18 years of age continue to, in addition to work, acquire basic education, secondary education or an occupational education, the time spent on studies and work shall be summed and may not exceed seven hours a day and 35 hours a week.</li> <li>3.5 If persons who are under 18 years of age are employed by several employers, the working time shall be summed.</li> </ol> </li> </ol> <p>Since 2016 the minimum hourly wage rate within the normal working hours is calculated proportionally to the number of hours worked by the employee within the reference month using the following formula:  <math>HR_{min} = MW / h</math>, where  <math>HR_{min}</math> - the minimum hourly wage rate, euro;  <math>MW</math> - minimum monthly wage;  <math>h</math> - normal working hours per month, including holiday hours if the employee does not perform work on a public holiday that falls on the working day. For part-time employees the minimum wage is reduced proportionally hours worked.</p>

	<p>Before 2016 the minimum hourly wage rate was set as a minimum average hourly wage for a year.</p>
<i>Exceptions</i>	<p>1. The different minimum wage is set for convicted according to their work done and resocialization:</p> <ul style="list-style-type: none"> <li>• 50% of the normal working time minimum hourly rate and the minimum monthly wage – for convicted in the closed or partially closed prison;</li> <li>• equivalent to the national minimum hourly rate and the minimum monthly wage – for convicted in the open prison;</li> <li>• 50% of the minimum hourly rate for employees aged under 18 – for convicted aged under 18.</li> </ul> <p>2. The Latvian Construction Industry Trade Union and employers - 313 construction merchants - have concluded a general agreement in the construction industry. The Arrangement has entered into force on November 3, 2019.</p> <p>On January 1, 2024, the minimum wage for construction workers will be 930 euros or 5.57 euros per hour.</p> <p>For one year, until December 31, 2024 (transition period), employers can maintain the minimum wage of 2023 - 780 euros per month or 4.67 euros per hour - for workers in the 9th major occupational group.</p> <p>Adolescents may not be employed for more than seven hours a day and more than 35 hours a week.</p> <p>Since 2016 the minimum hourly wage rate within the normal working hours is calculated proportionally to the number of hours worked by the employee within the reference month using the following formula:  <math>HR_{min} = MW / h</math>, where  <math>HR_{min}</math> - the minimum hourly wage rate, euro;  <math>MW</math> - minimum monthly wage;  <math>h</math> - normal working hours per month, including holiday hours if the employee does not perform work on a public holiday that falls on the working day. For part-time employees the minimum wage is reduced proportionally hours worked.</p> <p>Before 2016 the minimum hourly wage rate was set as a minimum average hourly wage for a year.</p>
<i>Methods for updating</i>	<p>Every year the Ministry of Welfare together with the Ministry of Finance and the Ministry of Economics shall assess the economic situation in the State and develop proposals for the amount of minimum monthly salary (to any whole number with accuracy of up to one euro) for the following year by taking into account the following:</p> <ul style="list-style-type: none"> <li>- the macroeconomic forecasts prepared by the Ministry of Economics and the Ministry of Finance, and changes in the economic situation in the previous year, including the development of labour productivity;</li> <li>- the information at the disposal of the State Revenue Service regarding the average labour income of employees and the number of hours worked</li> </ul>

	<p>per month in the previous calendar year according to the information indicated in employer reports on the mandatory State social insurance contributions from the labour income of employees, personal income tax and State duty of the business risk in the reporting month;</p> <ul style="list-style-type: none"> <li>- the assessment conducted by the Ministry of Welfare of the impact on social security and tax burden of labour force, including with regard to the changes in the object of the mandatory State social insurance contributions of employee and employer in the reporting month;</li> <li>- the information provided by the State Employment Agency on the unemployment rate divided by cities and municipalities of the Republic;</li> <li>- the proportion of the minimum monthly salary to the average work remuneration in the State in the previous year calculated by the Central Statistical Bureau;</li> <li>- the labour cost index calculated by the Central Statistical Bureau (against the relevant period of the previous year);</li> <li>- the proposals developed by the Ministry of Finance for changes in the tax system for the following year (changes in the personal income tax rate, the minimum not subject to the personal income tax, and amount of relief for a dependant);</li> <li>- evaluation of the size of the minimum gross and net wages set and possible changes thereof in the upcoming year in other European Union countries, as well as comparison between the minimum monthly wage and average wages and salaries in these countries;</li> <li>- the proposals developed by the Ministry of Welfare for changes in rates of the mandatory State social insurance contributions for the following year;</li> <li>- the proportion calculated by the Central Statistical Bureau: the number of the employees whose work remuneration is equal to or smaller than the amount of the minimum monthly salary to the total number of employees.</li> </ul> <p>All steps of the procedure and institutions involved are described in Regulation:  <a href="https://likumi.lv/ta/en/en/id/284262-procedures-for-the-determination-and-review-of-the-minimum-monthly-salary">https://likumi.lv/ta/en/en/id/284262-procedures-for-the-determination-and-review-of-the-minimum-monthly-salary</a></p>
<i>Taxes, social contributions</i>	The national minimum wage is subject to normal taxation.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="https://stat.gov.lv/en/statistics-themes/labour-market/wages-and-salaries/tables/dsm010-national-minimum-monthly-wage-euro">https://stat.gov.lv/en/statistics-themes/labour-market/wages-and-salaries/tables/dsm010-national-minimum-monthly-wage-euro</a>



<b>Lithuania</b>	
<i>Method of fixing the national minimum wage</i>	The Government, upon the recommendation of the Tripartite Council and taking into account indicators and trends of the development of the national economy, determines the minimum hourly pay and minimum monthly wage. Collective agreements may establish higher rates of the MW than those referred. The Labour Code and Resolutions of the Government are legal acts which regulate MW provisions. The minimum monthly wage and hourly pay of an employee may not be less than the minimum rates approved by the Government.
<i>Year of introduction</i>	1990
<i>Coverage</i>	<p>All sectors (public and private) and all economic activities (NACE Rev. 2). All employees. A daily period of work must not exceed 8 working hours. The duration of working time of specific categories of employees may be up to 24 hours per day and must not exceed 48 hours per seven-day period. The list of such jobs shall be approved by the Government. There is no minimum threshold of hours paid per month for part-time employees. Part-time employees receive payment in proportion to the time of work or by result.</p> <p>A special rate of NMW was set for state politicians, judges, civil servants, soldiers and public officials since 1st September 2003 till 1st January 2007 and equalled LTL 430. This rate was used for the calculation of wages for mention employees' categories.</p>
<i>Exceptions</i>	No exceptions.
<i>Methods for updating</i>	The Government, upon the recommendation of the Tripartite Council and taking into account indicators and trends of the development of the national economy, determines the minimum monthly wage and minimum hourly pay. The Tripartite Council shall submit its opinion to the Government by 15 June each year or by the date requested by the Government. Collective agreements may set higher amounts than the minimum rates approved by the Government. The Labour Code and Resolutions of the Government are legal acts which regulate MW provisions.
<i>Taxes, social contributions</i>	<p>The NMW is the subject to the normal taxation. Since 1 January 2019 the tax reform was implemented. The major changes were as follows: (1) the state social insurance contributions paid by the employer were transferred to the employee, i.e., increased employee's state social insurance contributions rate to 19.5%; (2) the employer's social insurance contribution rate decreased to 1.47 percent (2.19% for fixed-term contracts); (3) employee's gross wage was recalculated by increasing it by 1.289 times; (4) individual income taxes equated to 20 %; (5) other changes were introduced as well.</p> <p>Since 1st January 2023, the NMW was raised by 15.1 percent and equals to EUR 840 (in 2022 it was EUR 730).</p>
<i>Type of rate</i>	Monthly

	(An hourly rate is also set nationally)
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="http://osp.stat.gov.it">http://osp.stat.gov.it</a>

<b>Luxembourg</b>	
<i>Method of fixing the national minimum wage</i>	Set by government, Art. 222, 1-10 du Code du Travail.
<i>Year of introduction</i>	1973
<i>Coverage</i>	All sectors. Unqualified workers aged 18 or over. Monthly rate applied to full-time employees. Assumed number of hours worked: 173 per month. Hourly rate is 1/173 of monthly rate. No minimum threshold is applied. Gross wages before deduction of taxes or social contributions (workers part).
<i>Exceptions</i>	Different rates apply as follows: 80% of the national minimum wage is due to a worker aged 17-18 years, 75% to a worker aged 15-17 years. A qualified worker of 18 years or more earns 120% of the minimum wage. If the employer is in exceptional financial and economic difficulties, he can ask for an authorization given by the Government for a temporarily reduced payment of the wages (Art. 222-6). There are no other legal exceptions: the national minimum wage cannot be reduced, neither by the employer, neither by the employee (Art. 222-7).
<i>Methods for updating</i>	Automatic indexation and periodic review.
<i>Taxes, social contributions</i>	Taxed; no particularities regarding social contribution.
<i>Type of rate</i>	Monthly (An hourly rate is also set nationally. Hourly rate is 1/173 of monthly rate)
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.9.2023
<i>National website</i>	<a href="http://www.gouvernement.lu/dossiers/social_emploi/securitesociale/index.html">http://www.gouvernement.lu/dossiers/social_emploi/securitesociale/index.html</a> ; <a href="http://www.statistiques.public.lu/stat/TableViewer/tableView.aspx?ReportId=1557&amp;IF_Language=fra&amp;MainTheme=4&amp;FldrName=6">http://www.statistiques.public.lu/stat/TableViewer/tableView.aspx?ReportId=1557&amp;IF_Language=fra&amp;MainTheme=4&amp;FldrName=6</a> ; <a href="http://www.legilux.public.lu/leg/textescoordonnes/codes/code_travail/Code_du_Travail.pdf">http://www.legilux.public.lu/leg/textescoordonnes/codes/code_travail/Code_du_Travail.pdf</a>

<b>Hungary</b>	
<i>Method of fixing the national minimum wage</i>	Set by government following recommendations of social partners.
<i>Year of introduction</i>	1991
<i>Coverage</i>	All sectors. All employees (monthly rate applied to full-time employees).Data refer to the wage rate and exclude other pay elements. Minimum wage excludes a mandatory 13th or 14th month.
<i>Exceptions</i>	No exceptions.
<i>Methods for updating</i>	Set by government following recommendations of social partners.
<i>Taxes, social contributions</i>	Employees earning the minimum wage have to pay social contributions (health and retirement insurance).
<i>Type of rate</i>	Monthly (Hourly, daily and weekly rates are also set nationally)
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.12.2023
<i>Additional information</i>	Compulsory total working time according to work schedule is the working time determined for each job by the prescriptions of the work schedule, within the framework of the regulation. The regulation determines the amount of total working time as 8 hours per day. However, in addition to the general prescription of the regulation, it is possible, that the rule concerning the labour contract or the other employment contract concluded between the employer and employee define the total working time as less than 8 hours per day (e.g. by limiting it to a maximum of 6 hours per day in case of activities that are especially hazardous to health, or involve increased risk).
<i>National website</i>	n/a

<b>Malta</b>	
<i>Method of fixing the national minimum wage</i>	Set by government.
<i>Year of introduction</i>	1974
<i>Coverage</i>	All sectors. All employees except for those covered by sectoral or occupational minimum wages. The minimum wage is applicable to full time workers (who on average are considered to have a 40 hours week). No minimum threshold of hours paid per month (for part-time employees). Minimum wage is the gross weekly wage excluding additional bonuses.
<i>Exceptions</i>	Lower rates apply to workers younger than 17 years and to those aged 17-18. Apart from the national minimum wage the government also sets sectoral minimum wages and minimum wages for various occupations.
<i>Methods for updating</i>	Automatic indexation, annual increase effective 1 January.
<i>Taxes, social contributions</i>	Workers on the minimum wage pay no income tax as this wage is below the threshold at which income is taxed.
<i>Type of rate</i>	Weekly
<i>Conversion rule</i>	(Weekly rate x 52 weeks) / 12 months
<i>Latest rate shown in force since</i>	1.1.2022
<i>National website</i>	n/a

<b>The Netherlands</b>	
<i>Method of fixing the national minimum wage</i>	Set by government twice a year, according to the "Wet minimumloon en minimumvakantiebijslag", see: <a href="http://wetten.overheid.nl/BWBR0002638/">http://wetten.overheid.nl/BWBR0002638/</a>
<i>Year of introduction</i>	1969
<i>Coverage</i>	<p>All sectors.</p> <p>As of July 2019: All employees aged 21-64 (monthly rate applied to full-time employees).</p> <p>As of July 2017: All employees aged 22-64 (monthly rate applied to full-time employees).</p> <p>Before July 2017: All employees aged 23-64 (monthly rate applied to full-time employees).</p> <p>The standard number of hours worked for rates set at monthly level are the number of hours worked corresponding to a "normal" full-time working week. Usually, these hours are 36, 38, or 40 hours per week, depending on the sector of employment.</p> <p>There is no minimum threshold of hours worked.</p> <p>Gross monthly wages, excluding overtime payments, bonuses and allowances.</p>
<i>Exceptions</i>	<p>Lower rates apply to employees aged 15-20.</p> <p>For part-time employees (working less hours than the "normal" working week), rates are decreased proportionally.</p> <p>15 - €3,98  16 - €4,58  17 - €5,24  18 - €6,64  19 - €7,96  20 - €10,62</p> <p>The government may decide to apply the wage rate of employees aged 21-64 to employees aged 15-20 of a certain group or sector. The government may also decide to decrease the minimum wage for a certain enterprise or sector, in cases of severe adverse economic development.</p>
<i>Methods for updating</i>	Increases take place on 1 January and 1 July, based on the weighted development of collectively agreed wages in the private and public sector. However, in case of severe adverse economic development or a rise in unemployment and the amount of disabled employees, the government can decide to (temporarily) abandon this mechanism.
<i>Taxes, social contributions</i>	The minimum wage is submitted to taxes and social security contributions.
<i>Type of rate</i>	Hourly
<i>Conversion rule</i>	13,27 € hourly MW * 36 hours * 52 weeks) / 12
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="http://www.rijksoverheid.nl/onderwerpen/minimumloon">http://www.rijksoverheid.nl/onderwerpen/minimumloon</a>

<b>Poland</b>	
<i>Method of fixing the national minimum wage</i>	Set by government following negotiations by social partners.
<i>Year of introduction</i>	1970
<i>Coverage</i>	<p>All sectors.  All employees (monthly rate applied to full-time employees).  Full-time as defined by the Polish Labour Code and other legal acts on hours worked of special professional groups.  No minimum threshold of hours paid per month (for part-time employees). If an employee works part-time, the minimum wage is set proportionally to the number of hours to be worked by the employee within the reference month according to the employee labour contract.  The annual minimum wage does not include a mandatory 13th or 14th month (Law of 10.10.2002 on minimum wage (Journal of Laws 200, item. 1679)).  Gross wages and salaries without 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)).</p>
<i>Exceptions</i>	No exceptions.
<i>Methods for updating</i>	National minimum wage is set annually according to government forecasts of inflation and following consultation with social partners
<i>Taxes, social contributions</i>	The same rules are applied for the minimum wage as for other wages.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="http://www.mpips.gov.pl/prawo-pracy/wynagrodzenia/">http://www.mpips.gov.pl/prawo-pracy/wynagrodzenia/</a>

<b>Portugal</b>	
<i>Method of fixing the national minimum wage</i>	Set by government, after consulting the Permanent Committee for Social Dialogue. In Portugal, the minimum wage is foreseen and regulated by the Portuguese Labour Code [Law no. 7/2009, February 12 - (sec. III, article 273-275)].
<i>Year of introduction</i>	1974
<i>Coverage</i>	All sectors (since 1991; domestic personnel was included in 2004). All employees (monthly rate applied to full-time employees). There is no threshold of hours of work for an employee to be considered a full-timer. No specification is made about the number of monthly hours covered by the minimum wage. However, as it is mostly common in Industry, Trade and Restaurants and Hotels, the number of weekly contractual hours is 40 hours. For part-timers, the hourly rate applies, based on the number of contractual hours established for the economic activity or the occupational group. No threshold applies, according to the present legislation. Pay elements covered (since 2004): basic wage and payments in kind considered as basic wage, regular subsidies and bonuses which payment is guaranteed to be made on a monthly basis, independently of their amount. The payments in kind (meals and accommodation) can not exceed, in total, 50% of the minimum wage.
<i>Exceptions</i>	For the Autonomous Region of Açores, the minimum wage is 5% higher than the one established for the Mainland, and for the Autonomous Region of Madeira the percentage is 2% more. The Regional minimum wages are set by the respective Regional governments. Apprentices and stagiaires can have a reduction up to 20%, as well as disabled employees, depending on the degree of incapacity, for a period that can not exceed 1 year.
<i>Methods for updating</i>	Annually according to government forecasts of inflation, after consulting with the social partners. Among others, are taken into account the employees needs, the cost of living and the productivity developments, in view of their fitness to the incomes and prices policy. The last update took place on 1 January 2024.
<i>Taxes, social contributions</i>	Minimum wage is exempt from income taxes, but is subject to social security contributions.
<i>Type of rate</i>	Monthly (An hourly rate is also set nationally, derived from the monthly amount)
<i>Conversion rule</i>	x 14 mth / 12 mth (as the minimum wage is paid 14 months)
<i>Latest rate shown in force since</i>	1.1.2024
<i>Additional information</i>	The legislation presently in force is the Law N° 7/2009, of February the 12th (Labour Code). Article 263 refers that all employees are entitled to a Christmas bonus and article 264 refers the same obligation regarding the vacation bonus.
<i>National website</i>	<a href="http://www.dgert.mtss.gov.pt">www.dgert.mtss.gov.pt</a> ; <a href="https://www.gee.gov.pt/pt/">https://www.gee.gov.pt/pt/</a>



<b>Romania</b>	
<i>Method of fixing the national minimum wage</i>	The national minimum wage is set by law at national level, after the government had consultations and negotiations with social partners.
<i>Year of introduction</i>	1949 according to the Ministry of Labour, Family and Social Protection statistics ( <a href="http://www.mmuncii.ro">http://www.mmuncii.ro</a> )
<i>Coverage</i>	<p>All sectors (with some exceptions by NACE rev.2 activities listed below under exceptions). All employees (monthly rate applied to full-time employees).</p> <p>The monthly rate is set for a full-time working program representing an average of 165,333 hours worked per month, representing 18.145 lei/hour. Starting with 2022, only two types of minimum wage remains. The minimum wage is the same for the first two categories of employees mentioned above. A distinct differentiation is made only for those employees working in the construction sector.</p> <p>According to the national labour law the employees working full-time have a normal working time of 8 hours/day and 40 hours/week. In the case of employees under 18 years old, the normal working time is 6 hours/day and 30 hours/week.</p> <p>There is no Minimum threshold of hours paid per month for part-time employees. There are no differentiations for younger workers.</p> <p>Gross wages are reported.</p>
<i>Exceptions</i>	<p>Starting with January 2019, will be three types of minimum wage:</p> <ol style="list-style-type: none"> <li>1. a reference minimum wage for those employees how does not fulfil certain criteria (see points 2 and 3)</li> <li>2. a minimum wage for those employees with higher education, working for at least one year in a position which requires a higher education degree in the respective field;</li> <li>3. a minimum wage for those employees working in construction sector (section F of NACE Rev.2 and some related activities: 2312; 2331; 2332; 2361; 2362; 2363; 2364; 2369; 2370; 2223; 1623; 2512; 2511; 0811; 0812; 2351; 2352; 2399; 7111; 7112)</li> </ol> <p>From the 20th of May 2022 until the end of the year 2022, a distinct minimum wage was applicable to employees working in crop and animal production, hunting and related service activities (division 01 according to NACE Rev.2) and manufacture of food products (division 10 according to NACE Rev.2).</p> <p>Starting with the 1st of January 2023, a distinct minimum wage remains only for those employees working in the construction sector.</p>
<i>Methods for updating</i>	The frequency is usually annual. The updating mechanism is through government decisions, after consultations and negotiations with social partners.
<i>Taxes, social contributions</i>	Starting with January 1st 2018, the national legislation for social security changed (GEO no 79/2017): the social security and health insurance contributions will be paid exclusively by the employee. From now on, the unemployment contribution will not be included in the overall employee social contributions, because it will be paid only by the employer.

	<p>The increase of about 31% in the gross minimum wage is mainly due to the transfer of the employers' social contributions (social security and health insurance) to the employee.</p> <p>Thus, the corresponding social contributions (social security and health insurance) and tax are included in the gross minimum wage.</p>
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="http://www.mmuncii.ro/j33/index.php/ro/transparenta/statistici/date-statistice">http://www.mmuncii.ro/j33/index.php/ro/transparenta/statistici/date-statistice</a>

<b>Slovenia</b>	
<i>Method of fixing the national minimum wage</i>	Set by government (Ministry of Labour, Family and Social Affairs). Minimum wage Act.
<i>Year of introduction</i>	First year of introduction 1995, new Minimum Wage Act in force since February 2010 The Act amending the Minimum Wage Act in force since November 2015. The Act amending the Minimum Wage Act in force since December 2018.
<i>Coverage</i>	All sectors. All employees (monthly rate applied to full-time employees). Part time employees are paid under the same conditions, pro rata of the number of hours worked, as full-time employees. Assumed standard number of hours worked (excluding overtime) is 40 hours per week (8 hours per day) for full time employee. For working shorter hours, a person is entitled to a part of minimum wage, proportional to the number of hours worked. According to the Employment relationships act there is no minimum threshold of hours in case of part-time employment contract. Minimum wage doesn't include 13th or 14th month payments.
<i>Exceptions</i>	There are no exceptions.
<i>Methods for updating</i>	National minimum wage is set annually (in January).  The Act amending the Minimum Wage Act from December 2018 determined the amount of the minimum wage for 2019 and 2020. From 1 January 2021 the minimum wage shall be determined as the sum of the minimum cost of living increased by 20% and the amount of taxes and compulsory social security contributions of an employee who in the tax year in which the minimum wage is fixed does not claim tax relief for dependent family members in accordance with the act governing personal income tax and who, with the exception of the minimum wage and the holiday bonus set by law, has no other taxable income that would affect the amount of the general tax relief.  Considering the rise in consumer prices, wage trends, economic situation or economic growth and employment trends, the amount of the minimum wage may be set higher than the amount referred to in the preceding paragraph.  The amount referred to in the preceding paragraph may not be higher than the sum of the minimum cost of living increased by 40% and the amount of taxes and compulsory social security contributions of an employee who in the tax year in which the minimum wage is fixed does not claim tax relief for dependent family members in accordance with the act governing personal income tax and who, with the exception of the minimum wage and holiday bonus set by law, has no other taxable income that would affect the amount of the general tax relief.

	<p>The minister responsible for labour must, after prior consultation of the social partners, determine the new amount of the minimum wage no later than three months after the change in the amount of the minimum cost of living.</p> <p>In addition to the above, the Minimum Wage Act also stipulates a regular annual adjustment of the minimum wage. The amount of the minimum wage is adjusted every year in January at least with the increase in the prices of consumer goods (also considering wage trends, economic conditions, or economic growth and employment trends). To annually adjust the minimum wage, the official data of the Statistical Office of the Republic of Slovenia on the year-on-year increase in consumer prices in December of the previous year compared to December of the year before is used. Adjustment applies to payment for work performed from January 1 of the current year onwards.</p> <p>The amount of the minimum wage is determined by the minister responsible for labour, after prior consultation with the social partners, and published in the Official Gazette of the Republic of Slovenia.</p>
<i>Taxes, social contributions</i>	Minimum wages are taxed and the same % of contributions applies as for all wages paid. There is a special tax relief in the income tax act for the persons receiving income around the minimum wage level.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	<a href="https://www.gov.si teme/minimalna-placa/">https://www.gov.si teme/minimalna-placa/</a>

<b>Slovakia</b>	
<i>Method of fixing the national minimum wage</i>	Set by government following recommendations of social partners.
<i>Year of introduction</i>	1991
<i>Coverage</i>	All sectors. All employees (monthly rate applied to full-time employees). 37.5 - 40 hours per week the number of hours worked varies according to collective agreements or professions. No minimum threshold of hours paid per month (for part-time employees).
<i>Exceptions</i>	There are no any acceptions
<i>Methods for updating</i>	Set by government following recommendations of social partners. Annual update (1 <sup>st</sup> of January).
<i>Taxes, social contributions</i>	Minimum wages are taxed.
<i>Type of rate</i>	Monthly (An hourly rate is also set nationally)
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	n/a

<b>Albania</b>	
<i>Method of fixing the national minimum wage</i>	The minimum wage set by government for the purposes of social and health insurance (Council of Ministers Decision No.573, dated 3.07.2013)
<i>Year of introduction</i>	1993
<i>Coverage</i>	All sectors. All employees + 18 years old. Normal working time: 174 working hours per month. No minimum threshold of hours paid per month for part-time employees
<i>Exceptions</i>	No legal exceptions
<i>Methods for updating</i>	
<i>Taxes, social contributions</i>	The national minimum wage is subject to normal taxation.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1.1.2023
<i>National website</i>	n. a.

<b>Montenegro</b>	
<i>Method of fixing the national minimum wage</i>	THE LAW ON AMENDMENTS TO THE LABOR LAW , The minimum wage specified in Article 101, paragraph 2, the words: "from EUR 250.00" are replaced by the words: "from EUR 450.00". (net)
<i>Year of introduction</i>	2013
<i>Coverage</i>	All sectors. All employees. Standard number of hours worked: 174 hours per month.
<i>Exceptions</i>	
<i>Methods for updating</i>	The amount of the minimum wage established by the Government of Montenegro at the proposal of the Social Council of Montenegro
<i>Taxes, social contributions</i>	The minimum wage is determined in the net amount. Taxes and contributions are included in the gross minimum wage.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	The minimum wage is determined in the net amount. Therefore, the amount is grossed up to cover the applicable taxes.
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	n. a.

<b>Serbia</b>	
<i>Method of fixing the national minimum wage</i>	The MW is determined by the Labour Law. The minimum wage is determined in net amount. The minimum wage is paid on the basis of the value of working hours in the month in which payment is made, regardless for which month is paid
<i>Year of introduction</i>	The MW (as guaranteed earnings) was introduced in 1994. From the first June 2001 Labour Law was changed and term minimum wage was introduced. In the period from the January 1997 to December 2001 minimum wage is determined in the amount of 35% of the average wage in the economy without budgetary sectors. From January 2002 to December 2004 minimum wage was determined by Government representatives, trade unions and the Union of employers. Based on the amendment of the Labour Law, as of January 2005, the minimum wage has been determined by the Social Economic Council of RS.
<i>Coverage</i>	<p>All sectors.</p> <p>Full-time employees. The MW is determined by the hour worked for all employees for the whole country.</p> <p>Standard number of hours worked a week for full-time employees is 40 hours</p> <p>If employed in a certain month did not achieve full number of working hours, minimum wage belongs him only for realized working hours. Employee who the whole month spent at work, and by his guilt has not achieved the standard effect, the minimum wage can be determined and be paid in a lower amount than the amount determined for a certain month.</p> <p>The annual MW does not include 13th or 14th month. The minimum wage does not include either other compensations that employees who receive minimum wage are entitled. (For: work on holiday days, night work, overtime and compensation for length of service, according the Law).</p> <p>No minimum threshold of hours paid per month for part-time employees.</p>
<i>Exceptions</i>	There are no exceptions.
<i>Methods for updating</i>	<p>The hourly MW, without taxes and contributions for the calendar year is determined, not later than 15 September of the current year, and shall apply from 1 January next year.</p> <p>In determining the minimum wage the following parameters are taken into account: cost of living, moving average wage in the Republic of Serbia, existential and social needs of the employee and his family, unemployment, employment trends in the labour market and general levels of economic development of the Republic of Serbia.</p>
<i>Taxes, social contributions</i>	Appropriate taxes and contributions are payable on the minimum wages. If the minimum wage is less than the prescribed minimum contribution base, contributions for MW are calculated and paid on that lowest base.
<i>Type of rate</i>	Hourly
<i>Conversion rule</i>	In Serbia, the hourly minimum net wage is fixed. The following conversion is applied: (hourly net rate x 40 hours x 52.2 weeks) / 12



	months. The amount is then grossed up to cover the applicable taxes.
<i>Latest rate shown in force since</i>	1.1.2024
<i>National website</i>	n/a

<b>Türkiye</b>	
<i>Method of fixing the national minimum wage</i>	Set by the Minimum Wage Fixing Committee consisting of government, employee and employer's representatives. The decision of the Committee enters into force following its publication in the Official Gazette. The legal base is article 39 of the Labour Law dated 22.05.2003.
<i>Year of introduction</i>	The first minimum wage application realised in 1969 for some provinces. Turkey signed the related ILO agreement in 1973 and approved it in 1974. Minimum wage application has been applied for whole country since 1974. Figures for 1974-1999 are available as it can also be seen in the websites given below.
<i>Coverage</i>	All sectors. The minimum wage is set for employees aged 16 or over (monthly rate applied to full-time employees). The minimum wage is set on a daily basis and net of any taxes. Then a monthly gross figure is announced. The widespread contractual working hours are 45 hours a week for private sector. It is a gross wage.
<i>Exceptions</i>	The minimum wage is set for the employees aged 16 or over and those of below 16 age.
<i>Methods for updating</i>	The minimum wage should be updated at least every 2 years by law. In practice, it is generally updated twice a year (in January and July). It was only updated in January for the years 2016, 2017 and 2018. Criteria like the socio-economic situation of the country and the cost of living expenses index etc. are taken into account in updating.
<i>Taxes, social contributions</i>	It is taxed.
<i>Type of rate</i>	Monthly
<i>Conversion rule</i>	None
<i>Latest rate shown in force since</i>	1. 1.2024
<i>National website</i>	n/a

<b>United States of America</b>	
<i>Method of fixing the national minimum wage</i>	Set by government. The federal minimum wage provisions are contained in the Fair Labor Standards Act (FLSA).
<i>Year of introduction</i>	1938
<i>Coverage</i>	Employees of private enterprises with business >\$500,000 a year, or in smaller firms engaged in interstate commerce, or in federal, state or local government. All employees. Refers to gross wages and overtime pay only.
<i>Exceptions</i>	A minimum wage of not less than \$4.25 may be paid to employees under age 20 for their first 90 consecutive calendar days of employment, as long as their employment does not displace other workers. Other programs that allow for payment of less than the full federal minimum wage apply to workers with disabilities, full-time students, and student-learners employed pursuant to sub-minimum wage certificates. These programs are not limited to the employment of young workers. Many states also have minimum wage laws. In cases where an employee is subject to both the state and federal minimum wage laws, the employee is entitled to the higher of the two minimum wages.
<i>Methods for updating</i>	Periodic review.
<i>Taxes, social contributions</i>	Minimum wages are subject to federal and state income taxes; no specialties for social contributions.
<i>Type of rate</i>	Hourly
<i>Conversion rule</i>	x 40 hours x 52 weeks / 12 mth
<i>Latest rate shown in force since</i>	1.1.2010
<i>National website</i>	<a href="http://www.dol.gov/dol/topic/wages/minimumwage.htm">http://www.dol.gov/dol/topic/wages/minimumwage.htm</a> <a href="http://www.dol.gov/whd/state/stateMinWageHis.htm">http://www.dol.gov/whd/state/stateMinWageHis.htm</a>