



15.04.2019 nr 82339460

Certificate of average wages*Osaühing Pall*
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The certificate is prepared based on the data of the Estonian Tax and Customs Board of 15.04.2019 08:56:20.

Comparable field: **accommodation (EMTAK 55)**

Start of reference period ¹	End of reference period	Number of Forms TSD ² submitted in the reference period	Gross amount of the average wages of the undertaking's employees ³ in the reference period	Average number of the undertaking's employees ⁴ in the reference period	Cross amount of the average wages of the employees ³ in the field of activity ⁵	Ratio of the average wages of the undertaking's employees to the average wages of the employees of the field of activity ⁵ (%)
July 2018	December 2018	5	600	6	700	86%

¹ Reference period is a time period selected by a person when drawing up the certificate.

² The number of periods of taxation for which the undertaking has submitted the return of income and social tax, contribution to mandatory funded pension and unemployment insurance premium (Form TSD).

³ To calculate the gross amount of the average wages, the payments declared as employees' wages with codes 10, 12, 13, 24, 25, 27, 28, 120, 121, 126, 127, 129, 130, 132, 133, 135, 144, 145, 147, 148 and modified to full-time working time are summed up and the amount obtained is divided by the number of the receivers of payments. Explanations of the codes can be found in the table of types of payments on the website of the Estonian Tax and Customs Board: www.emta.ee.

⁴ To calculate the average monthly number of the undertaking's employees, the number of employees in respect of whom the undertaker has declared payments with the codes listed in the comment 3 on the Forms TSD of the reference period is divided by the number of TSDs submitted in the reference period.

⁵ Undertakings of the field of activity are the business operators who have declared the comparable area as their principal activity according to the Estonian Classification of Economic Activities (EMTAK) in their annual report.