

Earnings are the wage or salary paid to an [employee](#) . There are two main types:

- **Gross earnings** are paid in cash directly to an employee before any deductions for income tax and social security contributions paid by the employee. All bonuses, whether or not regularly paid, are included (13th or 14th month, holiday bonuses, profit-sharing, allowances for leave not taken, occasional commissions, etc.).
- **Net earnings** represent the part of remuneration that employees can actually spend and are calculated by deducting social security contributions and income taxes payable by employees from gross earnings and by adding family allowances if there are children in the family.

Related concepts

- [Employee](#)

Statistical data

- [Earnings statistics](#)