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JANKOVIĆ POPOVIĆ MITIĆ

**NOVINE U OPOREZIVANJU ZARADE I
DRUGIH NAKNADA ANGAŽOVANIH LICA**

**NOVELTIES IN TAXATION OF SALARY
AND OTHER INCOME OF ENGAGED PERSONNEL**

Novine u oporezivanju zarade i drugih naknada angažovanih lica / Novelties in taxation of salary and other income of engaged personnel

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Dana 07.12.2018. godine Narodna skupština Republike Srbije usvojila je izmene i dopune Zakona o porezu na dohodak građana i Zakona o doprinosima za obavezno socijalno osiguranje, koje su stupile na snagu 16.12.2018. godine. Iako se izmene odnose i na oporezivanje određenih drugih prihoda fizičkih lica, JPM za vas izdvaja najznačajnije promene u oporezivanju zarada i drugih naknada koje kao poslodavci isplaćujete angažovanim licima.

Najznačajnije izmene tiču se smanjenja stopa doprinosa za osiguranje za slučaj nezaposlenosti na 0,75%, tako da se ovaj doprinos od sada plaća samo iz osnovice, ali ne i na osnovicu. Takođe, izmene se odnose i na uređivanje poreskog tretmana primanja zaposlenih u obliku hartija od vrednosti, uslova koji moraju biti ispunjeni za oslobođenje od plaćanja poreza na zarade na primljene hartije od vrednosti, kao i način određivanja njihove nabavne cene za potrebe određivanja kapitalne dobiti.

Pored detaljnog regulisanja ovih pravila, uveden je i izuzetak od plaćanja poreza na dohodak građana na naknade koje učenici koji se dualno obrazuju ostvaruju obavljanjem učenja kroz rad. S druge strane, izmene Zakona o doprinosima za obavezno socijalno osiguranje predviđa da će se za ova lica plaćati doprinos za penzijsko i invalidsko osiguranje za slučaj invalidnosti i telesnog oštećenja po osnovu povrede na radu i profesionalne bolesti i doprinos za zdravstveno osiguranje za slučaj povrede na radu i profesionalne bolesti.

Za poslodavce značajna novina može biti i novo poresko oslobođenje, za izdatke koje poslodavac ostvari u cilju stvaranja i održavanja uslova rekreacije zaposlenih, pri čemu kao jedan od uslova za korišćenje ovog oslobođenja zakon propisuje da se aktivnosti kolektivne rekreacije zaposlenih moraju sprovesti u skladu sa aktima poslodavca.

On 7th December 2018 the Parliament of the Republic of Serbia adopted the amendments to the Personal Income Tax Law and the Law on compulsory social insurance contributions, which came into force on 16th December 2018. Even though the amendments also regulate the taxation of some other incomes of individuals, JPM points out for you only the most significant changes in regard to taxation of salaries and other compensations that you, as employers, are paying to engaged individuals.

The most important changes refer to the reduction of the rate for calculation of contributions for insurance in the case of unemployment to 0.75%, meaning that from now said contribution will only be paid from the base, but not on the base as well. In addition, the amendments regulate in detailed manner the tax treatment for the earnings of employees in the form of securities, the conditions for exemption from tax on salary for received securities, and the manner of determining their acquisition price for the purpose of determining the capital gain.

In addition to a detailed regulation of abovementioned issues, the amendments introduce a new exception from payment of personal income tax that refer to the compensation students in a dual education system acquired from learning through work. However, the amendments to the Law on compulsory social insurance contributions stipulates that for the said persons contributions will be paid for pension and disability insurance in the case of disability, physical damage due to work injury, occupational diseases and contributions to health insurance in the event of a work injury and occupational diseases.

A significant novelty for the employers may be a new tax exemption for expenses employer has for the purpose of creating and maintaining the conditions for recreation of employees, in which case as one of the conditions for this tax exemption the law stipulates that all collective activities of recreation must be carried out in accordance with the acts of the employer.

Dalje, povećavaju se iznosi naknada koji se neće oporezivati porezom na zarade za:

- naknade troškova prevoza za dolazak i odlazak sa rada na 3.837,00 dinara;
- dnevnice za službeno putovanje u zemlji na 2.303,00 dinara;
- naknade prevoza na službenom putovanju na 6.716,00 dinara;
- solidarnu pomoć za slučaj bolesti na 38.370,00 dinara;
- poklone deci zaposlenih na 9.592,00 dinara;
- jubilarne nagrade zaposlenima na 19.183,00 dinara

Najzad, izmene Zakona o porezu na dohodak građana vrše određena preciziranja koja se tiču poreskih olakšica za zapošljavanje novih lica i lica sa invaliditetom, koja su kao takva predviđena i u Zakonu o doprinosima za obavezno socijalno osiguranje. Pored navedenog, u izmenama Zakona o porezu na dohodak građana propisano je i da se prihodi po osnovu prodaje dobara ostvarenih obavljanjem privremenih ili povremenih poslova, ako nisu oporezovani po drugom osnovu, oporezuju kao ostali prihodi.

Zakon o doprinosima za obavezno socijalno osiguranje vrši određena preciziranja koja se tiču određivanja najniže i najviše mesečne osnovice doprinosa.

Osim toga, posebno je regulisana situacija kada je period za koji se obračunava doprinos kraći od mesec dana ili kada zaposleni radi sa skraćenim ili nepunim radnim vremenom, a ispunjeni su uslovi za primenu najviše mesečne osnovice doprinosa. Predviđa se da će se u ovom slučaju obračun doprinosa vršiti na iznos najviše mesečne osnovice doprinosa.

Takođe, predviđeno je da se najviša godišnja osnovica doprinosa računa kao zbir 12 mesečnih osnovica obračunatih kao petostruki iznos prosečne mesečne zarade isplaćene u Republici Srbiji.

In addition, the amounts of non-taxed compensations are increased as follows:

- compensation for commuting to and from work – RSD 3,873.00;
- daily allowance for business trip in the country – RSD 2,303.00;
- compensation for business trip transportation costs – RSD 6,716.00;
- solidary aid in case of illness – RSD 38,370.00;
- gifts for employees children's – RSD 9,592.00;
- jubilee awards to employees – RSD 19,183.00.

Finally, the Amendments to the Personal Income Tax law regulates in more detailed manner tax exemptions for the employment of new persons and persons with disabilities, which exemptions are regulated in the same way in the Law on Compulsory Social Insurance Contributions. Furthermore, it is stipulated that incomes arising from the sale of goods by performing temporary or periodical jobs, if not taxed on other ground, will be taxed as other incomes.

The Law on Compulsory Social Insurance Contributions regulates in more detailed manner calculation of the lowest and highest monthly contribution base.

In addition, said law regulates the situation when the period for which the contribution is calculated is shorter than one month or when the employee is working part-time or short-time working hours, but the conditions for applying the highest monthly basis of contributions are fulfilled. It is stipulated that in this situation the calculation of the contribution will be made on the amount of the highest monthly base of contribution.

Moreover, it is stipulated that the highest annual contribution base shall be calculated as a sum of 12 monthly basis, calculated as five times the average monthly salary that is paid in the Republic of Serbia.

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