



Progresivnost poreza na zaradu – Da li su poslodavci u potpunosti iskoristili priliku da daju svoje predloge?

Salary tax progressivity - Did employers fully take advantage of the opportunity to make their proposals?

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Ministarstvo finansija je krajem januara pozvalo predstavnike privrednih udruženja da dostave svoje stavove vezano za mogućnost reforme koja bi išla u susret povećanju progresivnosti oporezivanja zarada.

Ministarstvo je naglasilo da se okvir za izmenu odnosi samo na porez na zarade, a ne i na doprinose za obavezno socijalno osiguranje, kao i da bi eventualni predlozi trebalo da proizvode efekte koji su de minimis budžetski neutralni, kako na nivou cele privrede, tako i na nivou lokalnih samouprava.

At the end of January, the Ministry of Finance invited representatives of business associations to submit their views regarding the possibility of a reform aiming to increase in the progressivity of salary taxation.

The Ministry emphasized that the framework for the change refers only to salary tax and not to contributions for mandatory social insurance, as well as that any proposals should produce effects that are de minimis budget neutral, both at the level of the entire economy and at the level of local governments.

Odgovarajući na poziv, AmCham, FIC, Naled i PKS su pripremili zajednički stav. Udruženja su izrazila stav da bi povećanje progresivnosti izmenom isključivo poreza na zarade, u uslovima prihodne neutralnosti za budžet Republike Srbije, moglo proizvesti razne negativne efekte na poslovanje, uključujući i povećanje pritiska na raspoloživi dohodak zaposlenih, na trošak zarada poslodavaca, kao i na konkurentnost poslodavaca u Srbiji ili do rasta zarada u uslužnom sektoru čije se usluge izvoze, a što bi dovelo do manje konkurentnosti Srbije kao hub-a za izvozno orijentisane usluge.

U zaključku udruženja preporučuju da se nastavi politika povećanja neoporezivog iznosa zarada ili da se uvede poreski kredit za izdržavane članove porodice, kako bi se dodatno smanjio teret na ispod-prosečne zarade, bez izlaganja ostatka privrede gore rizicima istaknutim od strane udruženja.

Responding to the invitation, AmCham, FIC, Naled, and PKS prepared a joint position. The associations expressed the view that the increase in progressivity by changing only the salary tax, in conditions of revenue neutrality for the budget of the Republic of Serbia, could produce various negative effects on business, including increasing pressure on the disposable income of employees, on the cost of employers' wages, as well as on the competitiveness of employers in Serbia, or to the growth of wages in the service sector whose services are exported, which would lead to less competitiveness of Serbia as a hub for export-oriented services.

In their conclusion, the associations recommend continuing the policy of increasing the non-taxable amount of wages or introducing a tax credit for dependent family members, in order to further reduce the burden on below-average wages, without exposing the rest of the economy to the risks highlighted by the associations.

Iako su udruženja u pravu kada navode da „trenutno nemamo jasno definisane razloge i ciljeve za uvođenje dodatne progresivnosti oporezivanja zarada, kao ni pokazatelje kojima bi se ispunjenost takvih ciljeva mogli pratiti, što otežava izbor adekvatnih mera i politika oporezivanja koje treba primeniti“, čini se da su udruženja propustila priliku da predlože razmatranje određenih promena poreza kojima se oporezuje prihod fizičkih lica.

Pre svega, poslodavci su mogli da iskoriste priliku da se založe za izjednačavanje načina oporezivanja fizičkih lica koje anagažuju. Za takvo rešenje se zalaže i Fiskalni savet, i svakako bi imalo smisla da se naknade fizičkim licima oporezuju na isti način, porezom na zaradu, bez obzira da li je neko angažovan po osnovu ugovora o radu, ugovora o delu, ugovora o privremenim i povremenim poslovima ili po osnovu ugovora o pravima i obavezama direktora.

To bi svakako uprostilo obračun poreza i doprinosa na ove naknade od strane poslodavaca.

Although the associations are right when they state that “currently we do not have clearly defined reasons and goals for the introduction of additional progressivity of salary taxation, as well as indicators that could be used to monitor the fulfilment of such goals, which makes it difficult to choose adequate measures and taxation policies to be applied”, it seems that the associations missed the opportunity to propose consideration of certain changes in the individual income taxes.

First of all, employers could take advantage to advocate for the equalization of the way of taxation of natural persons they engage. The Fiscal Council is also in favour of such a solution, and it would certainly make sense for compensation to natural persons to be taxed in the same way, with salary tax, regardless of whether someone is engaged on the basis of an employment contract, a service contract, a temporary or casual contract jobs or on the basis of the contract on the rights and obligations of a director.

This would certainly simplify the calculation of taxes and contributions on these remunerations by employers.

Dodatno, kada se govori o prihodu fizičkih lica koji pružaju IT usluge, trenutno oni koji su zaposleni plaćaju porez na zaradu, oni koji su preduzetnici porez na prihode od samostalne delatnosti (pri čemu podležu testu samostalnosti u kom slučaju, ako se pokaže da nisu samostalni, plaćaju porez na ostale prihode), a oni koji rade direktno za inostranstvo takođe plaćaju porez na ostale prihode, ali uz različit način obračuna osnovice nego nesamostalni preduzetnici.

Izjednačavanjem oporezivanja zaposlenih IT radnika, nesamostalnih preduzetnika i onih koji direktno rade za strane kompanije, kao i izjednačavanjem tretmana ugovora o radu, ugovora o delu, ugovora o privremenim i povremenim poslovima i ugovora o pravima i obavezama direktora postiglo bi se da poreski gledano, sa stanovišta fizičkog lica, način angažovanja ne utiče na poresku obavezu tog fizičkog lica.

A davanjem odgovarajućih podsticaja poput podsticaja za zapošljavanje novozaposlenih ili podsticajem za istraživanje i razvoj propisanog u vezi sa porezom na dobit pravnih lica bi se podstaklo zapošljavanje sa stanovišta poslodavaca.

In addition, when talking about the income of natural persons who provide IT services, currently those who are employed are subject to salary tax, and those who are entrepreneurs are subject to the tax on income from self-employment (whereby they are subject to the independence test in which case if it turns out that they are not independent, are subject to the tax on other income), and those who work directly with foreign companies also pay tax on other income, but with a different method of calculating the base than non-independent entrepreneurs.

By equalizing the taxation of employed IT workers, non-independent entrepreneurs and those who work directly for foreign companies, as well as by equalizing the treatment of employment contracts, work contracts, contracts on temporary and occasional jobs and contracts on the rights and obligations of directors, it would be achieved that from a tax point of view, from the point of view of a natural person, the method of engagement does not affect the tax liability of that natural person.

And by providing appropriate incentives such as incentives for hiring new employees or incentives for research and development prescribed in connection with corporate income tax, employment would be encouraged from the point of view of employers.

Najzad, postoji još jedan aspekt koji je uzet u obzir u analizi sprovedenoj od strane udruženja, a koji je potencijalno mogao da bude i deo preporuka Ministarstvu finansija. U pitanju je godišnji porez na dohodak građana, koji su udruženja uzela u obzir u cilju dokazivanja da je oporezivanje zarada već progresivno. Međutim, godišnjem porezu na dohodak građana podleže mali broj obveznika.

Ukoliko bi se proširio obuhvat onih na koje se ovaj porez odnosi postojala bi i mogućnost da se dodatni podsticaji daju u vezi sa ovim porezom, čak i potencijalno vraćanje već plaćenog poreza na zaradu tokom godine. Primera radi, u slučaju da obveznik tokom godine uloži sredstva u podizanje energetske efikasnosti nepokretnosti u kojoj živi. I ona ko i država i lokalne samouprave odobravaju sredstva za te svrhe.

Okako bi se podstakla fizička lica da to sama rade, pa bi čak i u slučaju da usled povraćaja to dovede do nešto manjih prihoda, umanjili bi se i rashodi koji se u budžetima predviđaju za takve svrhe.

Finally, there is another aspect that was taken into account in the analysis conducted by the associations, which could potentially be part of the recommendations to the Ministry of Finance. It is the annual personal income tax, which the associations took into account in order to prove that the taxation of wages is already progressive. However, a small number of taxpayers are subject to the annual personal income tax.

If the coverage of those to whom this tax applies would be expanded, the possibility would exist to provide additional incentives in connection with this tax, even potentially returning part of the salary tax paid during the year. For example, in the event that the taxpayer, during the year, invests funds in increasing the energy efficiency of the real estate in which he/she lives. The state and local governments anyway have programs for approving funds for these purposes.

In this way, natural persons would be encouraged to do it themselves, and even in the event that due to refunds it leads to slightly lower budgets incomes, the expenditures foreseen in the budgets for such purposes would also be reduced. At the same time, the tax return for the annua

Pri tome se i poreska prijava za godišnji porez na dohodak građana i građevinska i upotrebna dozvola pribavljaju elektronskim putem, pa bi se povezivanjem e-sistema Poreske uprave i Ministarstva građevine odnosno lokalnih organa na jednostavan način obezbedio dokaz o ulaganju sredstava u ove svrhe.

Naravno, kao što udruženja ispravno primećuju u svojoj analizi, svaki ovakav predlog je manjkav u smislu da Ministarstvo nije pružilo svoje analize ovog pitanja, pa se i navedene ideje moraju uzeti sa rezervom.

Ali je svakako moglo biti ukazano Ministarstvu šta bi sve moglo da uzme u obzir i kakve analize da pripremi pre donošenja odluke o daljoj progresivnosti poreza na zarade.

At the same time, the tax return for the annual personal income tax and the construction and use permits are submitted/obtained electronically, so by connecting the e-system of the Tax Administration and the Ministry of Construction i.e. local bodies, proof of the investment of funds for these purposes would be provided in a simple way.

Of course, as the associations correctly note in their analysis, any such proposal is flawed in the sense that the Ministry has not provided its own analysis of this issue, so the stated ideas must be taken with a grain of salt.

But it certainly could have been indicated to the Ministry what it could take into account and what kind of analyses it should prepare before making a decision on the further progressiveness of the salary tax.

Author



Nikola Djordjevic

Partner

E: nikola.djordjevic@jpm.law

JPM | PARTNERS

8a Vladimira Popovića,

DELTA HOUSE, V Floor

11070 Belgrade, Serbia

T: +381/11/207-6850

E: office@jpm.law

www.jpm.law