

## Tax News

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Dana 30. maja 2014. godine, u Službenom glasniku Republike Srbije 57/2014 objavljene su izmene i dopune sledećih zakona:

- Zakona o porezu na dohodak građana, i
- Zakona o doprinosima za obavezno socijalno osiguranje.

### **1 Zakon o porezu na dohodak građana**

Izmenama je predviđeno da poslodavac – pravno lice ili preduzetnik - koji zaposli novo lice, ima pravo na povraćaj dela plaćenog poreza na zaradu za novozaposleno lice, isplaćenu zaključno sa 30. junom 2016. godine.

Novozaposlenim licem smatra se lice:

- sa kojim je poslodavac zaključio ugovor o radu,
- koje je prijavio na obavezno socijalno osiguranje i
- koje je pre zasnivanja radnog odnosa kod Nacionalne službe za zapošljavanje bilo bez prekida prijavljeno kao nezaposleno najmanje šest meseci (lice koje se smatra pripravnikom najmanje tri meseca), i za to vreme nije ostvarivalo bilo koju vrstu prihoda po osnovu radnog angažovanja.

Novozaposlenim se ne smatra lice koje je pre zasnivanja radnog odnosa bilo zaposleno kod lica povezanog sa poslodavcem kod koga zasniva radni odnos.

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On May 30, 2014, following amendments have been published in the Official Gazette of the Republic of Serbia No. 57/2014:

- Personal Income Tax Act, and
- Act on Mandatory Social Security Contributions.

### **1 Personal Income Tax Act**

The amendments to the Personal Income Tax Act introduce the partial salary tax refund for the employer – a legal entity or an entrepreneur – who employs new workers. The refund of salary tax is provided for salaries disbursed until June 30, 2016.

A new worker is defined as a person:

- who has concluded an employment agreement with the employer,
- who is registered with the competent insurance funds, and
- who was registered as unemployed for at least 6 months without interruptions with the National Employment Agency, ( in case of trainees 3 months), and who has not received any kind of compensation for work during the time of unemployment.

A new worker is not an employee who, prior to concluding the employment agreement with the employer, has been employed with its related party.

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### Zakon o doprinosima za obavezno socijalno osiguranje

#### The Act on Mandatory Social Security Contributions

Poresku olakšicu može ostvariti poslodavac ako se zasnivanjem radnog odnosa sa novozaposlenim licem poveća broj zaposlenih kod poslodavca u odnosu na broj zaposlenih na dan 31. marta 2014. godine.

Poslodavac ima pravo na povraćaj plaćenog poreza:

- 1 65 % ako je osnovao radni odnos sa najmanje jednim, a najviše sa devet novozaposlenih lica;
- 2 70 % ako je osnovao radni odnos sa najmanje 10, a najviše sa 99 novozaposlenih lica;
- 3 75 % ako je osnovao radni odnos sa najmanje 100 novozaposlenih lica.

Povraćaj plaćenog poreza vrši se u roku od 15 dana od dana podnošenja zahteva za povraćaj nadležnom poreskom organu.

Poslodavac koji za određeno lice koristi bilo koju drugu vrstu podsticaja, nema pravo da za to lice ostvari poresku olakšicu.

Poresku olakšicu ne mogu ostvariti direktni ili indirektni budžetski korisnici, odnosno korisnici javnih sredstava.

Aktuelnim izmenama zakona ukida se poreska olakšica za zapošljavanje radnika starijih od 45 godina.

Izmene zakona stupaju na snagu 1. jula 2014. godine.

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Employers can benefit from the newly introduced tax incentive, who increase the number of the work force by employing the new worker. The increase in work-force has to be compared to the number of work force on March 31, 2014.

The tax shall be refunded in the following amounts:

- 1 65 % in case of employing 1 – 9 new workers;
- 2 70 % in case of employing 10 – 99 new workers;
- 3 75 % in case of employing at least 100 new workers.

The tax is refunded within 15 days after the submission of the refund request to the competent tax office.

Employers, who benefit from any kind of other incentives based on the employment of the specific new worker, cannot request the tax refund for this employee.

The newly introduced tax incentive is not available for state authorities, public companies and all other entities, who are financed through state funds.

By way of the amendments, the tax incentive for employing workers older than 45 years is abolished.

The amendments will enter into force on July 1, 2014.

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### 2 Zakon o doprinosima za obavezno socijalno osiguranje

Izmenama Zakona o doprinosima za obavezno socijalno osiguranje menjaju se stope doprinosa, i to:

- doprinosi za penzijsko i invalidsko osiguranje se povećavaju sa 24 % na 26 %
- doprinosi za zdravstveno osiguranje se smanjuju sa 12,3 % na 10,3 %

Prema novoj verziji zakona, doprinosi za penzijsko i invalidsko osiguranje na teret zaposlenog će se plaćati u visini od 14 % (umesto dosadašnjih 13 %), a doprinosi za penzijsko i invalidsko osiguranje na teret poslodavca u visini od 12 % (umesto dosadašnjih 11 %). Doprinosi za zdravstveno osiguranje na teret zaposlenog i na teret poslodavca će se ubuduće plaćati po stopi od 5,15 % (umesto dosadašnjih 6,15 %).

Izmenjene stope doprinosa će se primenjivati od 1. avgusta 2014. godine.

Pored toga, uvedena je i olakšica za poslodavce – pravna lica i preduzetnike – koji zaposle novo lice. Ti poslodavci ostvaruju pravo na povraćaj dela plaćenih doprinosa za obavezno socijalno osiguranje, na teret zaposlenog i na teret poslodavca, po osnovu zarade za novozaposleno lice, isplaćene zaključno sa 30. junom 2016. godine.

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### 2 The Act on Mandatory Social Security Contributions

By way of the amendments to the Act on Mandatory Social Security Contributions the rates of the contributions are changed as follows:

- pension and disability contributions increased from 24 % to 26 %
- health contributions decreased from 12.3 % to 10.3 %

According to the new wording of the Act on Mandatory Social Security Contributions, the pension and disability contributions due by the employee will be paid in the amount of 14 % (instead of current 13 %), and the pension and disability contributions due by the employer will be paid in the amount of 12 % (instead of current 11 %). Health contributions due by the employee and by the employer will be levied at the rate of 5.15 % (instead of current 6.15 %).

The amended contributions rates will apply as of August 1, 2014.

In addition, an incentive for employers – legal entities and entrepreneurs – who employ new workers is introduced. These employers will have the right to refund a part of paid contributions for mandatory social insurance due by the employee and the employer, paid on salaries of the new workers until June 30, 2016.

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Novozaposleno lice u smislu Zakona o doprinosima za obavezno socijalno osiguranje je definisano na isti način kao u Zakonu o porezu na dohodak građana.

Novouvedenu olakšicu poslodavac može ostvariti ako se zasnivanjem radnog odnosa sa novozaposlenim licem poveća broj zaposlenih kod poslodavca u odnosu na broj zaposlenih na dan 31. marta 2014. godine.

Poslodavac ima pravo na povraćaj plaćenih doprinosa:

- 1 65 % ako je zasnovao radni odnos sa najmanje jednim, a najviše sa devet novozaposlenih lica;
- 2 70 % ako je zasnovao radni odnos sa najmanje 10, a najviše sa 99 novozaposlenih lica;
- 3 75 % ako je zasnovao radni odnos sa najmanje 100 novozaposlenih lica.

Povraćaj plaćenih doprinosa vrši se na isti način kao i povraćaj poreza na zarade.

Poslodavac koji za određeno lice koristi bilo koju drugu vrstu podsticaja u skladu sa odgovarajućim propisom, osim u skladu sa Zakonom o porezu na dohodak odnosa tog lica nema pravo da za to lice ostvari olakšicu. Ovu olakšicu ne mogu ostvariti direktni ili indirektni budžetski korisnici, odnosno korisnici javnih sredstava.

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A new worker in terms of the Act on Mandatory Social Security Contributions is defined in the same way as the new worker within the meaning of the Personal Income Tax Act.

The newly introduced incentive is available to employers, who increase the number of employees by employing new workers compared to March 31, 2014.

The employer has the right to refund of the following social security contributions:

- 1 65 % in case of employing 1 – 9 new workers;
- 2 70 % in case of employing 10 – 99 new workers;
- 3 75 % in case of employing at least 100 new workers.

The refund of the social security contributions is performed in the same way as the refund of the salary tax.

Those employers, who already benefit from any other kind of incentives based on the employment of the new workers, save for the salary tax refund, cannot utilise this incentive. The newly introduced incentive is not available for state authorities, public companies and all other entities, who are financed through state funds.

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Odredbe o povraćaju doprinosa primenjivaće se od 1. jula 2014. godine.

Izmenama zakona je od 1. jula 2014. godine ukinuta olakšica za pripravnike.

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The provisions concerning the refund of the social security contributions will be applicable as of July 1, 2014.

Through these amendments, the contribution incentive for trainees is abolished as of July 1, 2014.

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