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5 year exemption from payment of contributions on salary for the employees below age 30

Effective from January 1, 2015. it is introduced the exemption from payment of contribution on salary in duration of 5 years from start of employment, for persons under 30 years of age with whom the employer conclude a employment contract on indefinite period of time.

Terms which shall be met:

- until the date of registration to Pension and Health insurance fund person has below 30 years of age
- employment contract is concluded for indefinite period of time
- that person does not have before signing „new“ employment contract on indefinite period of time already signed contract for indefinite period of time with the same employer.

Exemption is related to contribution for health insurance, unemployment insurance contribution and contribution for occupational health insurance, total 17,20%.

For mentioned employees cost of salary will be only gross amount.

Act on changes and amendments to the Act on contributions is published in Official Gazette No. 143/14 and Ordinance on changes and amendments to the Ordinance on contributions is published in Official Gazette No. 157/14.

In case of any additional questions, do not hesitate to contact us.

BENKO KOTRULJIC d.o.o.
January, 2015.