Conformation of non-taxable amounts in dinars pursuant to the Law on personal income tax

The National Assembly of the Republic of Serbia published in the Official Gazette No. 6/2014 conformed amounts of personal income tax in dinars, with the annual consumer price index in 2013, which shall be applied from 1 February 2014.

- Contribution in case of death of employee, member of his family, or retired employee 62,157 dinars;

Article 9. and Article 18. of the Law on personal income tax („Official Gazette of RS“, No.24/2001,...6/2014) determine the conformed non-taxable amounts in dinars, as follows:
• Scholarships and loans of pupils and students 10,656 dinars;
• Food allowance paid by the amateur sport clubs to the amateur sportsmen, in accordance to the Law regulating sport 8,880 dinars;
• Non-taxable amount of salary 11,242 dinars;
• Public traffic costs allowance for arrival and return from work 3,552 dinars;
• Local travel allowance 2,132 dinars;
• Traffic allowance on business trip 6,216 dinars;
• Solidary contribution in case of illness, health rehabilitation or disability of the employee or member of his family 35,519 dinars;
• Presents for employee’s children, not older than 15 years for New Year and Christmas 8,880 dinars;
• Jubilee prize for the employees in accordance with the law governing employment;
• Premium for voluntary health insurance and pension contribution to the voluntary pension fund 5,329 dinars.