

NEWSLETTER 13

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Rulebook on Content on Calculation of Salary and Remuneration of Salary („Official Gazette of the RS“, no.90/2014)



The Ministry of Labor, Employment, Veteran and Social Affairs has adopted the Rulebook on Content of Calculation of Salary and Remuneration of Salary („Official Gazette of the RS“, no.90/2014, hereinafter: „**the Rulebook**“) which has entered into force and became applicable as of 4 of September 2014. Te Rulebook is based on the Labor Law („Official Gazette of the RS“ no. 24/2005, 61/2005, 54/2009, 32/2013 i 75/2014, hereinafter: „**the Law**“) which prescribes employer's obligation and remuneration of salary payment date.

of delivering calculation of salaries and remuneration of salaries to all employees. The Rulebook prescribes the mandatory content of calculation of salary and remuneration of salary which must be delivered to the employee. The calculation must include the information about the employer and employee, the calculation period, data necessary for calculation of the salary, remuneration of salary and mandatory social security contributions as well as the salary

Further on, the Rulebook elaborates each item of the calculation and stipulates the obligation of delivering

the calculation even when the salary and remuneration of salary is not paid, whereas the calculation must include the stamp and signature of the authorized person of the employer.

Employers are obliged to act in accordance with the Rulebook as of September 2014 salary and remuneration of salary. On the contrary, the Law prescribes fines for employers that do not deliver the calculations of salary and remuneration of salary to employees, amounting from RSD 800.000 to RSD 2.000.000.