



News

Tax Alert, January 2018

2018 maximal monthly social security contribution base and 2017 maximal annual social security contribution base

2018 maximal monthly social security contribution base

In accordance with the new Law on amendments to the Law on Mandatory Social Security Contributions (hereinafter: the Law) published in the "Official Gazette of the Republic of Serbia", No. 113/17, the new method of determining maximal social security contribution base (hereinafter: the SSC base) has been prescribed.

The Law entered into force on January 1st, 2018, and the new data on the maximal monthly SSC base is determined in accordance with Article 15 of the Law, whereby the new maximal monthly SSC base amount was published in "Official Gazette of the Republic of Serbia", no. 2/18, which is applicable as of January 6th, 2018.

The maximal monthly SSC base, which is applicable as of January 6th 2018, is RSD 329,330. The maximal monthly SSC base shall be applicable until the end of 2018 December.

2017 maximal annual social security contribution base

The maximal annual SSC base for the year 2017 is RSD 3,793,175 ("Official Gazette of the Republic of Serbia", No. 2/18 and 7/18).