

PAYROLL & HR HIGHLIGHTS



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ZAKON O ZDRAVSTVENOM OSIGURANJU

U Službenom glasniku Republike Srbije br. 25/2019 od 03.04.2019 objavljen je novi Zakon o Zdravstvenom osiguranju, koji stupa na snagu i počinje da se primenjuje od 11.04.2019. godine.

Osigurana lica koja na dan stupanja na snagu ovog zakona koriste prava iz obaveznog zdravstvenog osiguranja, nastavljaju da koriste ta prava po odredbama zakona koji je važio do dana stupanja na snagu ovog zakona. Postupci započeti do dana stupanja na snagu ovog zakona, sprovedeće se po odredbama zakona po kome su započeti.

U novom Zakonu o Zdravstvenom osiguranju propisan je nov način za utvrđivanje osnova za obračun naknade zarade koja se isplaćuje iz sredstava obaveznog zdravstvenog osiguranja.

Prema novoj odredbi člana 87. Zakona, osnov za naknadu zarade koja se isplaćuje iz sredstava obaveznog zdravstvenog osiguranja, za osiguranike iz člana 72. tačka 1) ovog zakona (tu spadaju lica u radnom odnosu), čini prosečna zarada koju je osiguranik ostvario u prethodnih 12 meseci pre meseca u kojem je nastupila privremena sprečenost za rad.

Novina je i da zaradu, u smislu stava 1. ovog člana, čini zarada za obavljeni rad i vreme provedeno na radu, utvrđena u skladu sa propisima o radu, i to:

- osnovna zarada zaposlenog;
- deo zarade za radni učinak;
- uvećana zarada.

Za sve vreme isplate naknade zarade iz sredstava obaveznog zdravstvenog osiguranja, za osiguranika koji ima prethodno osiguranje, osnov za naknadu utvrđuje se u skladu sa stavom 1. ovog člana.

HEALTH INSURANCE LAW

In the Official Gazette of the Republic of Serbia no. 25/2019 of 3 April 2019 a new Law on Health Insurance was published, which enters into force on 11 April 2019

Insured individuals who begin to use rights deriving from compulsory Health insurance continue to use these rights in accordance with the provisions of the law that was in force until the date the new Law was adopted. Procedures commenced until the date of entry into force of this Law, shall be implemented according to the provisions of the law on which they were initiated.

The new Law on Health Insurance prescribes a new way of determining the basis for calculation of the salary compensation that is paid from the funds of the compulsory health insurance.

According to the new provision of Article 87 of the Law, the basis for the compensation of salaries paid out of compulsory health insurance funds for insured persons referred to in Article 72, item 1) of this Law (this includes employed persons), is an average gross salary earned by the insured person in the 12 months preceding the month in which a temporary work interruption occurred.

A novelty is that earnings, in the context of paragraph 1 of this Article, consist of earnings for the work done and time spent at work, determined in accordance with labor regulations:

- Basic earnings of an employee;
- part of earnings for working performance ;
- Increased earnings.

For the entire period of payment of compensation for earnings from compulsory health insurance, for an insured person who has a previous insurance, the basis for compensation shall be determined in accordance with paragraph 1 of this Article.

Za osiguranika koji ne ispunjava uslov u pogledu prethodnog osiguranja u momentu početka korišćenja prava na naknadu zarade iz sredstava obaveznog zdravstvenog osiguranja, osnov za naknadu zarade utvrđuje se u skladu sa stavom 1. ovog člana od momenta ispunjenja uslova u pogledu prethodnog osiguranja, kao i ostvarivanja zarade iz stava 2. ovog člana.

Osnov za naknadu zarade za svaki pojedinačni mesec koji ulazi u iznos prosečne zarade iz člana 87. ovog zakona, ne može biti viši od najviše mesečne osnovice na koju je plaćen doprinos za mesec koji ulazi u prosečan iznos zarade, u skladu sa zakonom kojim se uređuju doprinosi za obavezno socijalno osiguranje.

Najviši osnov za naknadu zarade čini prosek najviših mesečnih osnovica na koji se plaća doprinos za mesece koji ulaze u prosečan iznos zarade.

Ako osiguranik koji ispunjava uslov u pogledu prethodnog osiguranja nije ostvario zaradu u 12 kalendarskih meseci koji prethode mesecu u kojem je nastupila privremena sprečenost za rad, osnov za naknadu zarade čini prosečan iznos zarade iz člana 87. stav 2. ovog zakona za vreme za koje je osiguranik ostvario zaradu, a za mesece za koje nije ostvario zaradu osnov čini minimalna zarada za te mesece, uz ograničenje najvišeg osnova za naknadu iz stava 2. ovog člana.

Ako osiguranik koji ispunjava uslov u pogledu prethodnog osiguranja nije ostvario zaradu ni u jednom od 12 meseci koji prethode mesecu pre nastupanja privremene sprečenosti za rad, osnov za naknadu zarade čini minimalna zarada utvrđena u skladu sa propisima kojima se uređuje rad, za mesec za koji se isplaćuje naknada zarade.

For an insured person who does not meet the requirement for the previous insurance at the time when the right to compensation for earnings from compulsory health insurance is used, the basis for the salary compensation shall be determined in accordance with paragraph 1 of this Article from the moment of fulfillment of conditions regarding the previous insurance, as well as earnings referred to in paragraph 2 of this Article.

The basis for the salary compensation for each individual month, which enters into the amount of the average salary referred to in Article 87 of this Law, cannot be higher than the highest monthly base on which the contribution has been paid for the month that enters into the average amount of earnings, in accordance with the law governing contributions for compulsory social security.

The highest basis for compensation of salaries is the average of the highest monthly base on which the contribution is paid for the months entering into the average amount of earnings.

If the insured person who fulfills the condition regarding the previous insurance did not earn a salary in the 12 calendar months preceding the month in which the temporary inability to work occurred, the basis for the compensation of salary is the average amount of the earnings referred to in Article 87, paragraph 2 of this Law, during which time the insured earned a salary, and for months for which he did not earn the salary, the minimum wage for those months, with the limitation of the highest basis for compensation referred to in paragraph 2 of this Article.

If the insured person who fulfills the condition regarding the previous insurance did not earn a salary in any of the 12 calendar months preceding the month in which the temporary inability to work occurred, the basis for the compensation of earnings shall be the minimum wage determined in accordance with the regulations governing employment, for the month for which the salary compensation is paid.



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