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Serbia: Content of calculation of salary

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Employment

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The Ministry of Labor, Employment, and Veteran and Social Affairs has adopted the Rulebook on Content of Calculation of Salary and Remuneration of Salary which regulates in detail the mandatory content of the calculation of salary and remuneration of salary.

The calculation of salary contains the data of the employer, data of the employee, information required for calculation of salary or remuneration of salary, mandatory social contributions and tax, and the amount of salary or calculation of salary, as well as the date of payment.

The employers are obliged to harmonize with the provisions of this Rulebook starting from payment of salary and calculation of salary for September 2014. Failure to deliver the calculation of salary in accordance with the law and the Rulebook represents a misdemeanor for which the employer may be fined in the amount of 2,000,000 RSD.