

As of 1 January 2013, data on calculated and paid social security insurance contributions payable on salaries and salary compensations are to be provided to the Tax Authorities for each employee separately



The Rulebook on Changes and Additions to the Rulebook on Aggregate Tax Return on Calculated and Paid Social Security Insurance Contributions (hereinafter "Rulebook") is published in Official Gazette of Republic of Serbia no. 15 of 2 March 2012.

Changes stipulate that as of 1 January 2013 forms OS and OS-1 (specifications) should be submitted together with tax return on calculated and paid social security insurance contributions on salaries and salary compensations, forms PP OD and PP OD – 1.

Data on tax base for calculation of social security insurance contributions and on calculated and paid contributions should be declared in specifications for each employee separately.

Forms PP OD and PP OD – 1 do not change and within them aggregated data relating to calculated and paid contributions are declared.

Due to the changes of the Rulebook, as of 1 January 2013 employers should ensure that for each salary payment, payment of salary compensation information on calculated and paid contributions for each employee separately, are submitted to the Tax Authorities, and not only in aggregated amount.

The form and content of OS and OS – 1 forms are prescribed by the Rulebook and represent its integral part.

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