

GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2019. GODINU

Obaveza obračunavanja godišnjeg poreza na dohodak građana propisana je odredbama člana 5, 87.do 89., 92, 98, 100,109. i 110 Zakona o porezu na dohodak građana.

Poreska prijava podnosi se na Obrascu PPDG-2R, u elektronskom ili pisanom obliku, najkasnije do 15.05.2020.godine.

I. PORESKI OBVEZNICI

- a) Fizička lica, rezidenti Republike Srbije za dohodak ostvaren na teritoriji Republike Srbije i u drugoj državi
- b) Fizička lica, nerezidenti za dohodak ostvaren na teritoriji Republike Srbije

Godišnji porez na dohodak se plaća na dohodak veći od trostrukog iznosa prosečne godišnje zarade isplaćene po zaposlenom u Republici Srbiji u 2019. godini (preko 2.729.304,00 RSD).

Sva fizička lica koja su ostvarila godišnji dohodak u 2019.godini veći od 2.729.304.00 rsd dužna su da do 15.05.2020.godine podnesu nadležnoj poreskoj upravi poresku prijavu. Poreska prijava se podnosi prema mestu prebivališta poreskog obveznika.

ANNUAL INDIVIDUAL (PERSONAL) INCOME TAX FOR 2019

Obligation to calculate annual personal income tax is prescribed by the provisions of Articles 5, 87 to 89, 92, 98, 100, 109, and 110 of the Individual Income Tax Law.

The tax return is submitted via Form PPDG-2R, electronically or in a written form, not latest than 15 May 2020.

I. TAXPAYERS

- a) Individuals, residents of the Republic of Serbia for income earned on the territory of the Republic of Serbia and in another country
- b) Individuals, non-residents, for the income earned on the territory of the Republic of Serbia

Annual income tax is paid on income in excess of the three average annual salaries per employee in the Republic of Serbia in 2019 (over 2,729,304.00 RSD).

All individuals who have earned annual income in 2019 in excess of 2,729,304.00 RSD are required to file a tax return with the governing tax administration by 15 May 2020. Governing tax administration is determined by the place of residence of the taxpayer.

II. PREGLED PODATAKA ZA UTVRĐIVANJE GODIŠNJEG POREZA ZA 2019.GODINU

R.br.	OPIS	IZNOS
1	Prosečna godišnja zarada isplaćena u Republici Srbiji u 2019. godini (Sl.glasnik RS br. 16/20)	909.768
2	Neoprezivi iznos u visini trostruke prosečne godišnje zarade	2.729.304
3	Šestostruki iznos prosečne godišnje zarade koji se koristi kao granica za primenu poreske stope 10% ili 15%	5.458.608
4	Lični odbici	
	*Za poreskog obveznika - 40% prosečne godišnje zarade	363.907
	*Za izdržavanog člana porodice - 15% prosečne godišnje zarade	136.465
5	Poreska stopa	
	*Za iznos dohotka za oporezivanje do visine šestostrukog iznosa prosečne godišnje zarade, umanjenog za lične odbitke	10%
	*Za iznos dohotka za oporezivanje preko šestostrukog iznosa prosečne godišnje zarade, umanjenog za lične odbitke	15%

III. PRIHODI KOJI SE OPOREZUJU

1. Zarada (član 13. do 15b Zakona)
2. Oporezivi prihod od samostalne delatnosti (član 33.stav 2. i član 40.Zakona)
3. Oporezivi prihodi od autorskih i srodnih prava i prava industrijske svojine (član 55. i 60. Zakona)
4. Oporezivi prihod od nepokretnosti (član 65v Zakona)
5. Oporezivi prihod od davanja u zakup pokretnih stvari (član 82. stav 3 i 4 Zakona)
6. Oporezivi prihod sportista i sportskih stručnjaka (član 84a Zakona)
 - Naknada na ime zaključenja ugovora
 - Naknada za korišćenje lika sportiste
 - Novčane pomoći vrhunskim sportistima sa posebnim zaslugama
 - Stipendije vrhunskim sportistima za sportsko usavršavanje

II. REVIEW OF DATA FOR DETERMINATION OF THE ANNUAL TAX FOR 2019

No.	Description	Amount
1	Average annual earnings paid in the Republic of Serbia in 2019 (Official Gazette of RS No. 16/20)	909,768
2	A non-taxable amount equal to three times the average annual earnings	2,729,304
3	Six times the average annual salary used as a frontier for applying the tax rate of 10% or 15%	5,458,608
4	Personal deductions	
	- For taxpayers - 40% of average annual earnings	363,907
	- For a dependent family member - 15% of average annual earnings	136,465
5	Tax rate	
	For the amount of taxable income up to six times the average annual salary, minus personal allowances	10%
	For the amount of taxable income over six times the average annual salary, minus personal allowances	15%

III. REVENUE TO BE TAXED

1. Wage/salary (Articles 13 to 15b of the Law)
2. Taxable income from self-employment (Article 33, Paragraph 2 and Article 40 of the Law)
3. Taxable income from copyright and related industrial property rights (Articles 55 and 60 of the Law)
4. Taxable income from real estate (Article 65v of the Law)
5. Taxable income from the lease of movable property (Article 82, paragraphs 3 and 4 of the Law)
6. Taxable income of athletes and sports professionals (Article 84a of the Law)
 - Compensation for the conclusion of the contract
 - Fee for using an athlete's character
 - Cash assistance to top athletes with special merit
 - Scholarships to top athletes for sports training

- Novčane i druge nagrade
- Nacionalno priznanje i nagrade za poseban doprinos razvoju sporta
- Naknade i nagrade za rad sportskim stručnjacima (treneri, sudije..)
- 7. Oporezivi prihod od pružanja ugostiteljskih usluga (član 84b Zakona)
- 8. Oporezivi drugi prihodi (član 85 Zakona)
 - Prihodi po osnovu ugovora o delu
 - Prihodi po osnovu ugovora o privremenim i povremenim poslovima
 - Prihodi po osnovu dopunskog rada
 - Prihodi po osnovu trgovinskog zastupanja
 - Prihodi članova organa uprave pravnog lica
 - Naknade poslanika i odbornika
 - Naknade u vezi poslova odbrane, civilne zaštite, zaštite od nepogoda
 - Primanja stečajnih upravnika, veštaka, sudija porotnika, tumača
 - Prihodi od prikupljanja i prodaje sekundarnih sirovina
 - Naknade fizičkim licima koja nisu zaposlena kod isplatioca
 - Primanja iz člana 9. Zakona iznad neoporezivih iznosa
 - Naknade troškova i drugi rashodi licima nezaposlenim kod isplatioca
 - Primanja koja zaposleni ostvari na ime učešća u ostvarenoj dobiti
 - Prihodi od prodaje poljoprivrednih i šumskih proizvoda
 - Ostali prihodi koji nisu oporezovani po drugom osnovu

- Cash and other prizes
- National recognition and awards for special contribution to the development of sports
- Fees and rewards for working with sports professionals (coaches, referees, etc.)
- 7. Taxable income from the provision of hospitality services (section 84b of the Law)
- 8. Taxable Other Revenues (Section 85 of the Law)
 - Revenue from deed contracts
 - Revenue from temporary and occasional contracts
 - Revenue from additional work
 - Revenue from trade representation
 - Revenue of the members of the management body of a legal entity
 - Compensation of deputies and councilors
 - Compensation for defense, civil protection, disaster protection
 - Income of bankruptcy administrators, expert witnesses, lay judges, interpreters
 - Revenues from the collection and sale of secondary raw materials
 - Compensation to individuals who are not employed by the payer
 - Income from Article 9 of the Law above non-taxable amounts
 - Cost reimbursements and other expenses to the unemployed payer
 - Income earned by the employee on behalf of the share of the profit
 - Revenue from the sale of agricultural and forestry products
 - Other income not taxed on another basis

- Navedeni prihodi uključuju se u osnovicu za oporezivanje ukoliko su bili predmet oporezivanja pri ostvarivanju prihoda u 2019.godini.
- Godišnjim porezom na dohodak građana oporezuju se samo prihodi koji su isplaćeni, odnosno ostvareni u periodu od 01.01.2019. do 31.12.2019. godine, nezavisno od perioda isplate na koji se odnose.

IV. PRIHODI KOJI NISU PREDMET OPOREZIVANJA

1. Prihodi od kapitala – kamate po osnovu zajma, štedni i drugi depoziti, dividende i učešće u dobiti, prihodi od investicionih jedinica otvorenih investicionih fondova, uzimanje iz imovine i korišćenje usluga privrednog društva od strane vlasnika (član 61. Zakona)
2. Prihodi od kapitalnih dobitaka (član 72. Zakona)
3. Prihodi od dobitaka od igara na sreću (član 83. Zakona)
4. Prihodi od osiguranja lica (član 84. Zakona)
5. Isplaćene penzije

V. UMANJENJE I UVEĆANJE DOHOTKA ZA OPOREZIVANJE

1. Umanjenje dohotka za oporezivanje
 - a. Zarade, prihodi od autorskih i srodnih prava i prava industrijske svojine, prihod sportista i sportskih stručnjaka i oporezivi ostali prihodi – umanjuju se za porez i doprinose za obavezno socijalno osiguranje plaćene u Republici Srbiji
 - b. Prihod od nepokretnosti i prihod od davanja u zakup pokretnih stvari – umanjuje se na porez plaćen u Republici Srbiji

- These revenues are included in the tax base if they were subject to taxation when generating income in 2019.
- The annual personal income tax is taxable only on income paid or earned in the period from 01.01.2019. to 31.12.2019. irrespective of the payment period to which they relate.

IV. INCOME NOT SUBJECT TO TAX

1. Income from capital - interest on loan, savings and other deposits, dividends and participation in profit, income from investment units of open-ended investment funds, taking out of property and use of services of a company by the owner (Article 61 of the Law)
2. Capital gains (Article 72 of the Law)
3. Games-of-Chance Winnings (Article 83 of the Law)
4. Revenues from Personal Insurance (Article 84 of the Law)
5. Pensions paid

V. DECREASE AND INCREASE IN INCOME TAX

1. Reduction of income for taxation
 - a. Earnings, revenues from copyright and related rights and industrial property rights, income of athletes and sports professionals and taxable other income - less tax and contributions for compulsory social security paid in the Republic of Serbia
 - b. Real estate income and rental income of movable property - reduced by tax paid in the Republic of Serbia

2. Uvećanje dohotka za oporezivanje

a. Dohodak za oporezivanje uvećava se za iznos, koji se u kalendarskoj godini za koju se obračunava godišnji porez, isplati po osnovu povraćaja doprinosa za obavezno socijalno osiguranje

VI. ODBICI OD DOHOTKA ZA OPOREZIVANJE

1. Za poreskog obveznika – 40% prosečne godišnje zarade po zaposlenom isplaćene u 2019.godini, odnosno 363.907 rsd

2. Za izdržavanog člana porodice – 15% prosečne godišnje zarade po zaposlenom isplaćene u 2019.godini, odnosno 136.465 rsd

Ukupan iznos svih odbitaka ne može biti veći od 50% iznosa dohotka za oporezivanje.

Izdržavanim članovima porodice smatraju se (član 10. Zakona):

- Maloletna deca odnosno usvojenici obveznika (dokaz je izvod iz matične knjige rođenih ili dokaz o usvajanju)
- Deca, odnosno usvojenici na redovnom školovanju ili za vreme nezaposlenosti (dokaz je potvrda o redovnom školovanju, uverenje od Nacionalne službe za zapošljavanje da se izdržavano lice nalazi na evidenciji nezaposlenih, lična karta, drugi dokaz o prebivalištu i dr.)

2. Increasing income for taxation

a. Taxation income is increased by the amount paid in the calendar year for which the annual tax is calculated on the basis of the reimbursement of compulsory social security contributions

VI. DEDUCTIONS FROM TAX INCOME

1. For the taxpayer - 40% of the average annual earnings per employee paid in 2019, or 363,907 RSD

2. For a dependent family member - 15% of the average annual earnings per employee paid in 2019, or 136,465 RSD

The total amount of all deductions may not exceed 50% of the amount of taxable income.

Dependent family members are considered (Article 10 of the Law):

- Minor children or adoptive children (proof is birth certificate or proof of adoption)
- Children, ie adopters in full-time education or during unemployment (proof is a certificate of full-time education, certificate from the National Employment Service that the dependent person is on the register of unemployed, ID, other proof of residence, etc.)

- Unuci, ako ih roditelji ne izdržavaju i ako žive u domaćinstvu sa obveznikom (faktičko stanje se utvrđuje u svakom pojedinačnom slučaju)
- Bračni drug
- Roditelji, odnosno usvojioci obveznika (faktičko stanje se utvrđuje u svakom konkretnom slučaju)

VII. PORESKE STOPE

1. Stopa od 10,00 %
 - a. Za fizičko lice koje je u 2019. godini ostvarilo oporezivi dohodak u nominalnom iznosu do šestostruke prosečne godišnje zarade, odnosno do iznosa od 5.458.608,00 rsd
 - b. Za fizičko lice koje je u 2019. godini ostvarilo oporezivi dohodak u nominalnom iznosu većem od šestostruke prosečne godišnje zarade, na iznos do šestostruke prosečne godišnje zarade, odnosno na iznos od 5.458.608,00 rsd
2. Stopa od 15,00 %
 - a. Za fizičko lice koje je u 2019.godini ostvarilo oporezivi dohodak u nominalnom iznosu većem od šestostruke prosečne godišnje zarade, na iznos preko šestostruke prosečne godišnje zarade, odnosno na iznos preko 5.458.608,00 rsd

- Grandchildren, if the parents do not support them and if they live in the household with the payer (the factual situation is determined in each case)
- A spouse
- Parents or adoptive parents (factual situation is determined in each case)

VII. TAX RATES

1. Rate of 10.00%
 - a. For a individual who made taxable income in 2019 in the nominal amount up to six times the average annual salary, or up to the amount of 5.458.608,00 RSD
 - b. For a individual who made taxable income in 2019 in the nominal amount in excess of six times the average annual salary, up to six times the average annual salary, or in the amount of 5,458,608.00 RSD
2. 15,00% rate
 - a. For a individual who in 2019 earned taxable income in the nominal amount in excess of six times the average annual salary, to the amount over six times the average annual salary, or to the amount over 5.458.608,00 RSD

**VIII. PRIMER OBRAČUNA GODIŠNJEG POREZA
NA DOHODAK ZA 2019.GODINU**

R.br.	OPIS	IZNOS
1	Ostvareni prihod iz radnog odnosa (bruto zarada)	8.579.506
2	Plaćeni porez na zarade	857.951
3	Plaćeni doprinos na teret primaoca zarade	794.776
4	Ostvareni prihod iz radnog odnosa-neto (1-2-3)	6.926.779
5	Ostvareni prihodi od davanja nepokretnosti u zakup	345.450
6	Plaćeni porez	69.090
7	Ostvareni prihodi od davanja nepokretnosti u zakup-neto (5-6)	276.360
8	OPOREZIVI PRIHOD	7.203.139
9	Neoporezivi iznos	2.729.304
10	DOHODAK ZA OPOREZIVANJE	4.473.835
11	Lični odbici za poreskog obveznika	363.907
12	Lični odbici za izdržavane članove porodice - dva člana	272.930
13	Oporezivi dohodak do šestostruke prosečne zarade	3.836.998
14	Oporezivi dohoda preko šestostruke prosečne zarade	0
15	Porez po stopi od 10%	383.700
16	Porez po stopi od 15%	0
17	UKUPAN GODIŠNJI POREZ	383.700

**VIII. EXAMPLE OF CALCULATION OF ANNUAL
INCOME TAX FOR 2019**

No.	Description	Amount
1	Earned income from employment (gross earnings)	8,579,506
2	Payroll tax paid	857,951
3	Contributions paid at the expense of the payee	794,776
4	Income from employment net (1-2-3)	6,926,779
5	Realized income from leasing real estate	345,450
6	Tax paid	69,090
7	Realized income from leasing real estate (1-2-3)	276,360
8	TAXABLE INCOME	7,203,139
9	Non-taxable amount	2,729,304
10	INCOME FOR TAXATION	4,473,835
11	Personal deductions for the taxpayer	363,907
12	Personal deductions for dependents - two members	272,930
13	Taxable income up to six times tax earnings	3,836,998
14	Taxable income over six times tax earnings	0
15	Tax at the rate of 10%	383,700
16	Tax at the rate of 15%	0
17	TOTAL ANNUAL TAX	383,700