

*Dinar amounts from the Law on Personal Income Tax and the Law on Mandatory Social Insurance are harmonized with the consumer price index in 2022*

*("Official Gazette of the Republic of Serbia", No. 6/2023)*

The harmonized non-taxable dinar amounts of personal income tax, as well as the harmonized dinar amounts from Article 13, paragraph 3 of the Law on Mandatory Social Insurance ("Official Gazette of RS", no. 84/04, 61/05, 62/06, 5/09, 52/11, 101/11, 7/12, 8/13, 47/13, 108/13, 6/14, 57/14, 68/14, 5/15, 112/15, 5/16, 7/17, 113/17, 7/18, 95/18, 4/19, 86/19, 5/20, 153/20, 6/21, 44/21, 118/21, 10/22 and 138/22) were published in the Official Gazette of the Republic of Serbia No. 6 of 27 January 2023 by the Government of the Republic of Serbia. The published amounts are aligned with the consumer price index in 2022.

Namely, harmonized non-taxable dinar amounts of personal income tax refer to amounts from Article 9, paragraph 1, point 9), 12), 13), 29), 30) and 31), Article 18, paragraph 1, point 1), 2), 5), 7), 8), 9) and 9a), Article 21a paragraph 2, Article 83 paragraph 4 point 1) and Article 85 paragraph 1 point 11) of the Law on Personal Income Tax ("Official Gazette of the RS", No. 24/01, 80/02, 80/02, 135/04, 62/06, 65/06, 31/09, 44/09, 18/10, 50/11, 91/11, 7/12, 93/12, 114/12, 8/13, 47/13, 48/13, 108/13, 6/14, 57/14, 68/14, 5/15, 112/15, 5/16, 7/17, 113/17, 7/18, 95/18, 4/19, 86/19, 5/20, 153/20, 156/20, 6/21, 44/21, 118/21, 132/21, 10/22, 138/22 and 144/22), as follows:

- Assistance in case of death of an employee or retired employee - 87,799 dinars;
- Student scholarships and loans - 38,458 dinars;
- Meal fee - food fee paid to amateur athletes by amateur sports clubs - 12,544 dinars;
- Compensation for the work of members of electoral commissions (except members of the REC), electoral and voting committees, as well as compensation for work on the population census - 6,735 dinars;
- Cash assistance to natural persons who are not employed by the provider, and which does not represent an equivalent for some of their work - 16,666 dinars;
- Reimbursement of living expenses for natural persons participating in the programs of the European Union and other international organizations - 128,198 dinars;
- Compensation for documented transportation costs for arrival and departure from work - 5,017 dinars;
- Daily wage for business travel within the country - 3,012 dinars;
- Transportation fee for a business travel - 8,782 dinars;
- Solidarity assistance in case of illness, health rehabilitation or disability of an employee or a member of his family - 50,173 dinars;
- Gift to children of employees, aged up to 15, on the occasion of New Year and Christmas - 12,544 dinars;
- Jubilee award to employees - 25,085 dinars;
- Assistance in case of death of an employee's family member - 87,799 dinars;

- Premium for voluntary health insurance and pension contribution to the voluntary pension fund - 7,529 dinars;
- Individually realized winnings from games of chance - 128,198 dinars;
- Rewards and other similar payments to natural persons who are not employed by the payer, and derive from work or other types of contributions - 16,666 dinars.

The harmonized dinar amount from Article 13 paragraph 3 of the Law on Mandatory Social Insurance refers to the contribution base for employees and employers, and amounts to 7,529 dinars.

The abovementioned harmonized personal income tax amounts, as well as the amount from Article 13 paragraph 3 of the Law on Compulsory Social Insurance, are applicable from 1 February 2023.