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**MINIMUM WAGE IN THE REPUBLIC OF CROATIA  
FOR THE PERIOD JANUARY 1<sup>st</sup> - DECEMBER 31<sup>st</sup>, 2019.**

The Minimum Wage Act (Official Gazette 39/2013, 130/17), prescribes the method used for the calculation of minimum wage amount, deadlines for its determination and calculation, as well as defines related inspections that will be performed in order to audit Act enforcement.

Minimum wage, as prescribed by this Act, is defined as a minimum gross amount that covers total remuneration for full-time work. All employees working and employed under the Croatian territory have right for the minimum wage reimbursement, as prescribed by Minimum Wage Act, regardless of employer's registered headquarter or its registration.

Into the Minimum Wage amount are not included increases of salaries that belong to a worker for overtime, night work and work on Sundays, holidays and on other days that are not working days according to the law.

The amount of minimum wage is defined once a year, for the next calendar period.

**The amount of minimum wage for the year 2019 is prescribed by related government Directive (Official Gazette 109/18) in total gross amount of 3.750,00 HRK.**

**This prescribed minimum wage is effective from January 1<sup>st</sup> until December 31<sup>st</sup>, 2019.**

Minimum wage enforcement is related to the compensation for the labour performed in January, which is mostly paid out in February.

Defined minimum wage cannot be lower than minimum wage determined for the previous year. Exceptionally, with collective agreements it is able to determine the amount of minimum wage lower than the amount prescribed by related government Directive.

The Minimum Wage Act enforcement will be audited by authorized inspection bodies in charge of labour and employment inspections, while minimum wage calculations and payments validity, legacy and related payment deadlines will be subject of audit by authorized inspection bodies within Ministry of Finance.

There are prescribed penalties in amount of 60.000 HRK up to 100.000 HRK for legal entities which do not pay out prescribed minimum wages within prescribed deadlines. Penalties in amount of 7.000 HRK up to 10.000 HRK are prescribed for employers natural persons, as well as for companies' representatives.

BENKO KOTRULJIĆ d.o.o.,  
December 2018.