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ADDITIONAL CONTRIBUTION FOR USE OF HEALTH CARE ON BUSINESS TRIP ABROAD AND CONTRIBUTION FOR BUSINESS STAY ABROAD

Croatian Act on contributions, in Article 188. (Official Gazette., 84/08, 152/08, 94/09, 18/11, 22/12, 144/12, 148/13, 41/14, 143/14, 115/16) prescribes that Employer for employees and/or receipt determined as other income and related to that income, payer is obligated to compute and to pay the additional contribution for all employees sent to business trip abroad, for every day of being abroad.

Exceptionally, there is no obligation for the calculation and payment of the above contribution for the EU member states (effective from July 1, 2013), for Switzerland confederation (effective from January 1, 2017.) and for the countries with which Croatia regulated the use of healthcare abroad in international agreement on social security and those are Serbia, Montenegro, Bosnia and Herzegovina, Macedonia and Turkey (effective from December 19, 2013) and for the member states of the European Economic Area: Iceland, Liechtenstein and Norway (effective from April 12, 2014).

Definition of business trip according to Contributions Act:

Stay abroad according to employer's order, up to 30 days, continuously.

Definition of business stays abroad according to Contributions Act:

Stay abroad according to employer's order, in duration longer than 30 days continuously, due to education, professionally development, postgraduate studies or other reasons, and in that period the employment is not cancelled neither the employees insurance is cancelled.

If the employee stay abroad, in duration longer than 30 days due to education, professionally development, postgraduate studies or other reasons, in that case the amount of contribution is computed by the rate of 10%. Base is regular gross salary of that employee.

The base for payment of contribution is the minimum base defined for payment of contribution. The base is changed every year pursuant to Article 254. Par. 1. of the Act. It is defined that the Minister of finance of Republic of Croatia announces by the November 30. of the current year for the following year the monthly and annual bases for computation of contribution.

For 2018. the minimum monthly base for computation of contribution is 3,047,60 HRK.

The data or information for computing of contribution must be kept by travel reports. By determining of days spent on business trip abroad the number of hours spent on business trip is not crucial then the calendar days regardless of numbers of hours spent on business trip abroad e.g. the employee is sent to business trip on October 2, at 9 am., returned on October 5 at 00:45 - the contribution must be paid for 4 calendar days i.e. for 2., 3., 4, and 5.10)

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The amount of contribution is computed by the rate of 20% on the minimum base of **3.047,60** HRK monthly. If the contribution is paid for the shorter period of one month then the contribution is paid proportionally to the number of days in month.

The due date for payment of contribution is 15. of the month for the business trips in previous month (for business trips in January the due date is February 15).

Daily basis and fees for the different number of calendar days:

	The number of days in a month		
	28	30	31
Daily base	108,84	101,59	98,31
Daily fee	21,77	20,32	19,66

Account for payment of contribution:

Beneficiary: Hrvatski zavod za zdravstveno osiguranje HR6510010051550100001
Credit note reference number: HR68 **8508** – OIB - JOPPD (number of JOPPD)

About paid contributions and period of business trip abroad, payer is obliged to report Tax Authority, in the JOPPD form.

Penalty provisions: Employer who fails to calculate and pay the additional contribution will pay the fine between HRK 5,000.00 and 50,000.00.

BENKO KOTRULJIĆ D.O.O.
January 2018.