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LOWEST MONTHLY BASE FOR CALCULATION OF CONTRIBUTIONS

Croatian Act about contributions determines the Institute of the lowest monthly base for calculation and payment of contributions.

The lowest monthly base for payment of contributions for pension insurance is calculated as a product of average salary per employee in Republic of Croatia and the coefficient 0,38.

For the year 2019. prescribed lowest monthly base is =3.210,24 HRK.

The lowest monthly base is prescribed amount by which the obligation is to calculate and pay the contributions, depending on basis of the insurance, for one month of service in pension insurance and for the compulsory health insurance, for certain month carried out in those insurance for full working time.

BENKO KOTRULJIĆ D.O.O.
April, 2019.