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News related to employers' obligations related to employment of people with disabilities

As we already informed you, **all employers having 20 or more employees are obliged to employ certain number of people with disabilities** (effective from January 1st, 2015).

There are prescribed quotas (of people with disabilities) for the employers having 20 or more employees, regardless of the business activity.

Quota of people with disabilities (QPD) = *total No. of employees (on the last day of the month) x 3%*

Employers, without employed people with disabilities (or without enough number of employed persons with disabilities), are obliged from January 1st, 2015. to calculate and pay monthly fee and to submit form JOPPD. The monthly fee is calculated and due on the last day of the current month for the previous month.

News are prescribed according to the changes of Law on Professional Rehabilitation and Employment of Persons with Disabilities (Official Gazette No. 39/2018.), and they are connected to the current obligation of submitting form JOPPD (for now there is no new form which will replace JOPPD) and new payment method is prescribed for monthly fee to the State Budget of the Republic of Croatia.

Following to that, below you can find changes that should be applied for monthly fee for July 2018., payment due day start from August 1, 2018.:

- a) employer **is not** obliged anymore to submit JOPPD form for payment of monthly fee
- b) **the obligation of indicating mark with number of JOPPD form is abolished** and for payments from August 1, 2018. (from monthly fee for 07/2018. and further) this are payment details:
Croatian State Budget - IBAN: **HR1210010051863000160**
Payment reference model: **HR68**
Payment reference: **5118 – Company TAX ID (OIB)**

The monthly fee is still calculated the same based on the following way:

1. QPD = total No. of employees (on the last day of the month) x 3%
2. Absolute number of calculated QPD in point 1 should be multiplied with the 30% of prescribed average minimum salary in Croatia
3. Prescribed average minimum salary in Croatia amounts 3.439,80 HRK (gross) for the year 2018.

BENKO KOTRULJIĆ d.o.o.
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