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## Newsletter 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 1<sup>st</sup>, 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 to calculate and pay monthly fee. The monthly fee is calculated and due on the last day of the current month for the previous month.

Since monthly fee should be calculated based on the minimal wage amount, base is changing each year. Following to that, below you can find method of calculation and payment details that should be applied for monthly fee from January 2019.

The monthly fee should be calculated 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 wage in Croatia
- 3. Prescribed average minimum wage in Croatia amounts 3.750,00 HRK (gross) for the year 2019.

## Payment details:

Croatian State Budget - IBAN: HR1210010051863000160 Payment reference model: HR68 Payment reference: 5118 – Company TAX ID (OIB)

BENKO KOTRULJIĆ d.o.o. April 2019.



