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NEW WAY OF FILLING PAYMENT ORDERS – STARTING JUNE 6TH, 2016

Starting with June 6th, 2016 significant changes are introduced in filling payment orders. For proper filling of receipts which employers pay workers and other persons apart from salary, please see below text.

PAYMENT ORDERS FILLING - PAYMENT OF NON-TAXABLE COMPENSATION

When a non-taxable compensation is paid separately from wages to the employee account, as per new rules **model and recipient reference number** have to be:

Model: **HR69**

Recipient reference number: **40002-payer PIN-VOP**

40002 – always same number

Payers PIN – employers PIN (11 digits)

VOP – type/code of personal compensation – as per codebook of personal compensations (table 1.)

Model and payers reference number, mandatory filling:

Model: **HR99**

Payers reference number: empty

Example for filling payment order for daily allowance payment and for annual premium (Christmas bonus):

Picture 1. – daily allowance payment

Remark: all costs of business trip shown in expense claim can be entered under code (VOP) 200, it is not necessary to separate transportation costs.

PLATITELJ (naziv/ime i adresa): XY D.O.O. XXXXXX (ADRESA) 10 10 000 ZAGREB	Hitno: <input type="checkbox"/> Valuta plaćanja: H R K Iznos: = 1 7 0 0 0
	IBAN ili broj računa platitelja: H R 1 1 2 3 6 0 0 0 0 1 2 3 4 5 6 7 8 9 0
	Model: H R 9 9 Poziv na broj platitelja:
IBAN ili broj računa primatelja: H R 1 3 2 3 6 0 0 0 0 3 2 1 2 3 4 5 6 7 8	
PRIMATELJ (naziv/ime i adresa): ZAGREBAČKA BANKA D.D. PERO PERIĆ XXXXXX (ADRESA) 20 10 000 ZAGREB	Model: H R 6 9 Poziv na broj primatelja: 4 0 0 0 2 - 1 1 1 1 1 1 1 1 1 1 1 - 2 0 0
	Šifra namjene: S A L A Opis plaćanja: ISPLATA DNEVNICE
	Datum izvršenja: 3 1 0 7 2 0 1 6
	(Empty field)



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Picture 2. – Christmas bonus payment

Remark: summer bonus if paid has to have code 260 (VOP)

PLATITELJ (naziv/ime i adresa): XY D.O.O. XXXXXX (ADRESA) 10 10 000 ZAGREB	Hitno: <input type="checkbox"/> Valuta plaćanja: H R K Iznos: = 2 5 0 0 0 0
	IBAN ili broj računa platitelja: H R 1 1 2 3 6 0 0 0 0 1 2 3 4 5 6 7 8 9 0
	Model: H R 9 9 Poziv na broj platitelja:
PRIMATELJ (naziv/ime i adresa): ZAGREBAČKA BANKA D.D. PERO PERIĆ XXXXXX (ADRESA) 20 10 000 ZAGREB	IBAN ili broj računa primatelja: H R 1 3 2 3 6 0 0 0 0 3 2 1 2 3 4 5 6 7 8
	Model: H R 6 9 Poziv na broj primatelja: 4 0 0 0 2 - 1 1 1 1 1 1 1 1 1 1 - 2 7 0
	Šifra namjene: S A L A Opis plaćanja: ISPLATA PRIGODNE GODIŠNJE NAGRADE : BOŽIČNICA Datum izvršenja: 3 1 0 7 2 0 1 6

Additional remark:

Refunds for material costs which employee paid, but for business purposes (e.g. office material) it is not considered as personal compensation, so model should be HR99 and reference number for both payer and recipient should be empty.

Table 1. VOP – personal compensation codebook

Code	Type of personal compensationa
100	Personal compensation in full amount
110	Personal compensation partial payment
120	Personal compensation decreased for protected part
130	Contractor's fee
140	Work during school
150	Dividend payment
160	Compensation for members of Supervisory Board, governing council,...
170	Tourist rent receipts
180	Rent
190	Transportation
200	Business trip
210	Field allowance
220	Separate life fee
230	Sick leave fee
240	Private car usage fee
250	Overtime, bonus, stimulations

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260	Summer bonus
270	Christmas/Easter bonus
280	Child gift
290	The scholarships, help to students/pupils for equipment, books and similar
300	Help in the case of marriage, the death of the employee/family member employees
310	Help in the case of the child's birth
320	Severance payment
399	Other personal reimbursements

For all payment for which there is no code (VOP) as per table 1., it is entered 399 (for example other income – author's fee, income from insurance, assets, capital and similar)

Important reminder:

Nontaxable payments to workers who are **exempt from enforcement** must be paid to the special protected account labeled with 35..., i.e. IBAN: HR692360000**35**12345678

BENKO KOTRULJIĆ ltd
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