

INSTRUCTIONS FOR COMPLETING THE FORM FOR SETTLEMENT OF SOCIAL SECURITY CONTRIBUTIONS FOR EMPLOYERS, WHO ARE NOT PAYERS OF TAX

General instructions

Individual amounts are entered in euros, rounded up to two decimal places.

Data on the form "Return for social security contributions for employers who are not payers of tax" are submitted to the tax authorities by employers who are not payers of tax in accordance with Article 58 of the Tax Procedure Act (Official Journal of the RS, 13/11 – Official Consolidated Text 4, 32/12, 94/12, hereinafter: ZDavP-2) and they are entities liable for contributions of employers. In the form they conduct calculation of social security contributions in accordance with Article 352 Paragraph 4 of the ZDavP-2. In the form they present cumulative figures for all their employees about paid income in connection with the employment relationship, which are included in the base for calculation of social security contributions, paid in the previous month.

In the column "settled" data are entered in those cases when contributions are only settled and they are not paid; in the column "for payment" data are entered for those settled contributions, which are also paid.

In addition to the cumulative figures employers who are not payers of tax submit for all their employees also individual data about income from the employment relationship, which are included in the base for calculation of social security contributions per individual insured person – individual. Individual data are submitted and instructions are applied as appropriate in connection with the form and method for submission of individual data from the withholding tax return for all types of income, defined by the Rules on the content and form of withholding tax return and the method of submission to the tax authorities (Official Journal of the RS, no. 37/08, 64/08, 62/09, 22/10, 109/10, 107/12, 32/13 and 85/13).

A. DATA ABOUT THE EMPLOYER

The following data are entered:

001 Full name of the employer

002 Address: street, building number, postal office, post number, town

003 Tax number

B. GENERAL DATA

011 Settlement of contributions for the month/year

Employers enter the month and year, to which the settlement of contributions refers.

012 Date of payment

Employers enter the date of payment of income in connection with the employment relationship in the form DD.MM.YYYY. If income is connected with the employment relationship, which is included into the base for calculation of social security contributions, paid in several parts, the date of the last part of payment is entered.

013 Number of employees

The number of employees, for whom settlements for social security contributions are submitted, is entered.

013a Number of employed disabled persons

The number is entered of the employed persons with disabilities above the prescribed quota, to whom income is paid in connection with the employment relationship, for whom employers are in accordance

with Article 74 of the Vocational Rehabilitation and Employment of Persons with Disabilities Act – ZZRZI (Official Journal of the RS, no. 16/07 – official consolidated text, 87/11, 96/12 - ZPIZ-2) exempt from payment of contributions for obligatory pension and disability insurance. The data is included under the number 013.

C. BASES FOR SETTLEMENT OF SOCIAL SECURITY CONTRIBUTIONS

101 Salary and salary compensations

The amount is entered for salaries and salary compensations, which are included into the base for calculation of social security contributions. The amount includes only those salary compensations, which burden employers (e.g. sickness benefits up to 30 days), without those salary compensations, which don't burden employers and institutes and the budget reimburse them to employers (the latter is entered only under no. 105).

104 Difference up to the lowest base for contributions

The amount is entered of the difference up to the lowest base for payment of contributions if the salary paid or salary compensation is lower than the lowest base for payment of contributions, defined in Article 144 of the Pension and Disability Insurance Act (Official Journal of the RS, no. 96/12, 39/13 and 63/13 - ZIUPTDSV, 99/13 – ZSVarPre-C and 101/13 – ZIPRS1415; hereinafter: ZPIZ-2). Persons liable for payment of contributions for pension and disability insurance and for health insurance of employees and employers from the stated difference are employers. Contributions for pension and disability insurance of employees from the difference up to the lowest base are entered under no. 505; contributions for health insurance of employees from the difference up to the lowest base are entered under no. 501a.

105 Compensations of salaries, which don't burden legal entities

The amount is entered for those salary compensations, which don't burden employers, who pay salaries, and institutes and the budget reimburse them to employers. This data includes also paid compensations according to regulations of the pension and disability insurance.

106 Compensations according to regulations of pension and disability insurance

A part of the amount is entered of compensations from no. 105, paid by employers in accordance with regulations about pension and disability insurance.

107 Unpaid absence

The base is entered for social security contributions in cases of unpaid absence from work, from which employers settle and pay social security contributions.

At unpaid absence or participation in the strike, in accordance with regulations, which arrange the strike, which is in accordance with Article 132 of the ZPIZ-2 included into the insurance period, employers are liable for payment of contributions for pension and disability insurance of employees and employers.

Contributions for pension and disability insurance of employees for unpaid absence are entered under no. 506.

108 Benefits

The data is entered for all income types in the form of benefits, provided by employers for employees or their family members in connection with employment and in an individual month they are included into the base for social security contributions.

109 Reimbursement of expenditures above the level, defined by the Government

The amount is entered of reimbursement of expenditures, which exceeds the amount, defined by the Government on the basis of Article 44 of the Personal Income Tax Act (Official Journal of the RS, no. 13/11 – official consolidated text, 91/11 –ZUKD-1, 24/12, 30/12, 40/12 - ZUJF, 75/12, 94/12 and 96/13; hereinafter: ZDoh-2). Social security contributions are settled and paid from this amount in accordance with regulations, which define the obligation of payment of social security contributions.

110 Premiums for voluntary additional pension and disability insurance above the certain level

The amount is entered of the income, which is the base for settlement of social security contributions from premiums for voluntary additional pension and disability insurance, which are paid by employers for the account of employees – the insured persons to the provider of the pension plan established in Slovenia or in an EU Member State.

- In cases when employers partially or completely pay premiums for voluntary additional pension and disability insurance, which is approved and entered into the special register in accordance with regulations, which arrange voluntary additional pension and disability insurance, the amount is entered which exceeds the amount of premiums, which is not included into the tax base of the income from the employment relationship according to Article 44 Paragraph 1 Item 2 of the ZDoh-2.
- In cases when employers partially or completely pay premiums into the voluntary additional pension insurance according to the pension plan, which is not approved and entered into the special register in accordance with regulations, which arrange voluntary additional pension and disability insurance, the whole amount of paid premiums is entered.

112 Other income types from the employment relationship (except pay for annual leave) in the part, which is included into the base for social security contributions

The amount is entered of the paid income from the employment relationship in the part, which is included into the base for social security contributions.

114 Pay for annual leave, which exceeds 70 % of the average salary of the month before last

The amount is entered in the part, which exceeds 70 % of the average salary of the month before last of the employed persons in the Republic of Slovenia. Social security contributions are settled and paid from this amount in accordance with regulations, which define the obligation of payment of social security contributions.

115 Income, paid to employed disabled persons above the prescribed quota – base for contributions

The amount is entered of income from the employment relationship, paid to employed persons with disabilities, for whom employers are in accordance with Article 74 of the ZZRZI exempt from payment of contributions for pension and disability insurance. Contributions for pension and disability insurance of employees are only settled from this amount and not paid. Data about these contributions are entered only into the column »settled«.

The amount of these income types is included into the amount in fields 101, 104, 105, 107, 108, 109, 110, 112 and 114.

309 Base for contributions – employees who turn 60

The base is entered for contributions of employers from income of employees who turn 60. In accordance with Article 156 of the ZPIZ-2 employers are exempt from payment of contributions for pension and disability insurance of employers in the amount of 30 % of this contribution from income of the insured persons – employees in the employment relationship from Article 14 Paragraphs 1-4 of the ZPIZ-2, who turn 60.

From this base contributions for pension and disability insurance of employers are settled, but they are paid only in the amount of 70 % of the settled amount. Data about the exempt part of contributions (30 %) are entered only in the column »settled« (no. 602) and data about the amount of contributions, which shall be paid, are entered into the column »for payment« (no. 602).

The amount of this base is included into the base amount in the following fields 101, 104, 105, 107, 108, 109, 110, 112 and 114.

310 Base for contributions – employees who fulfil the age condition for acquisition of the right to early retirement

The base is entered for contributions of employers from income of employees, who fulfil the age conditions for acquisition of the right to early retirement according to Article 29 Paragraph 2 of the ZPIZ-2. In accordance with Article 156 of the ZPIZ-2 employers are exempt from payment of contributions for pension and disability insurance of employers in the amount of 50 % of this contribution on income of insured persons – employees in the employment relationship – from Article 14 Paragraphs 1-4 of the ZPIZ-2, who fulfil the condition for acquisition of the right to early retirement.

From this base contributions for pension and disability insurance of employers are settled, but they are paid only in the amount of 50 % of the settled amount. Data about the exempt part of contributions (50 %) are entered only in the column »settled« (no. 602) and data about the amount of contributions, which shall be paid, are entered in the column »for payment« (no. 602).

The amount of this base is included into the amount of the base in the following fields 101, 104, 105, 107, 108, 109, 110, 112 and 114.

311 Base for contributions – refund of contributions according to Article 157 of the ZPIZ-2

The base is entered for contributions of employers from income of the insured persons – employees in the employment relationship – from Article 14 Paragraphs 1-4 of the ZPIZ-2, under the age of 26 and mothers, who take care for children under the age of 3 if this is the first permanent employment and they remain at the same employer in the employment relationship without interruptions for at least two years. In accordance with Article 157 of the ZPIZ-2 employers may request refund of contributions of employers for the first year of employment in the amount of 50 % and for the second year in the amount of 30 % of contributions of employers.

The amount of this base is included into the amount of the base in the following fields 101, 104, 105, 107, 108, 109, 110, 112 and 114.

312 Base for contributions – employees (temporary staff) according to Article 39 of the ZUTD-A

The base is entered for contributions of employers for cases of unemployment from income of employees, who have temporary employment contracts. In accordance with Article 39 Paragraph 2 of the Act Amending the Labour Market Regulation Act (Official Journal of the RS, no. 21/13; hereinafter: ZUTD-A) employers, who sign temporary employment contracts with employees, pay contributions of employers for insurance for cases of unemployment in the fivefold amount, defined in the act, which arranges social security contributions, for the whole duration of temporary employment.

The amount of this base is included into the amount of the base in the following fields 101, 104, 105, 107, 108, 109, 110, 112 and 114.

313 Base for contributions – employees (permanent staff) according to Article 39 of the ZUTD-A

The base is entered for contributions of employers for cases of unemployment on income of employees, who have permanent employment contracts and exemption from payment of this contribution is valid for them. In accordance with Article 39 Paragraph 1 of the ZUTD-A employers, who sign permanent employment contracts with employees, are exempt from payment of contributions of employers for insurance for cases of unemployment for two years.

From this base contributions of employers for cases of unemployment are only settled, but they are not paid. Data about these contributions are entered only in the column »settled« (no. 603).

The amount of this base is included into the amount of the base in the following fields 101, 104, 105, 107, 108, 109, 110, 112 and 114.

314 Base for contributions – employees, for whom employers exercise exemption on the basis of the Act on intervention measures in the field of the labour market and parental protection

The base is entered for contributions of employees under the age of 30, for whom employers under the Act on intervention measures in the field of the labour market and parental protection (Official Journal of the RS, no. 63/13; hereinafter: ZIUPTDSV) exercise exemption from payment of contributions. From this base contributions of employers are only settled and not paid. Data about these contributions are entered only in the column »settled«.

The amount of this base is included into the amount of the base in the following fields 101, 104, 105, 107, 108, 109, 110, 112 and 114.

D. CONTRIBUTIONS FOR SOCIAL SECURITY OF EMPLOYEES

Amounts of social security contributions of employees, which are calculated, withheld and paid by employers in accordance with regulations about social security contributions, are entered under numbers from 501 to 507.

E. CONTRIBUTIONS OF EMPLOYERS FOR SOCIAL SECURITY

Amounts of social security contributions of employers, which are settled and paid by employers on the basis of regulations about social security contributions, are entered under numbers from 601 do 607.

F. CONTRIBUTIONS FOR THE INSURANCE PERIOD, WHICH IS CONSIDERED WITH THE INCREASE

Bases for settlement of contributions for the insurance period with the increase and amounts of contributions for the insurance period with the increase are entered under numbers from 701 to 705. The base for settlement of these contributions includes also benefits and reimbursements of expenditures in connection with work in the part, which exceeds the amount, defined by the Government as non-taxed, and other income types from the employment relationship in accordance with the act, which arranges payment of contributions for social security. The base for these contributions doesn't include severance pays, paid due to cessation of the employment relationship due to operational reasons in accordance with regulations about employment relationships, from which social security contributions are not paid, and premiums of voluntary additional pension insurance, which are not included into the tax base in accordance with Article 44 Paragraph 1 Item 2 of the ZDoh-2.

In addition to salaries and salary compensations these bases include also those salary compensations, which are reimbursed to legal entities by the budget and institutes.

G. CONTRIBUTION FOR OBLIGATORY ADDITIONAL PENSION INSURANCE AND PREMIUMS OF VOLUNTARY ADDITIONAL PENSION AND DISABILITY INSURANCE

801 Contribution for obligatory additional pension insurance

The number is entered of the insured persons, included into the obligatory additional pension insurance on the basis of the ZPIZ-2, and the amount of paid contributions into the obligatory additional pension insurance.

802 Premiums of employers for voluntary additional pension and disability insurance of employees

The number is entered of the insured persons - employees, for whom employers partially or completely pay premiums of voluntary additional pension and disability insurance to providers of pension plans established in Slovenia or EU Member States, under the pension plan, which is approved and entered into the special register in accordance with regulations, which arrange voluntary additional pension and disability insurance, and the amount of paid premiums.