

**Sample calculation of salary on monthly basis - Croatia as of 1 January 2017  
 according to the announced tax reform**

Sample calculation for a Croatian employee, resident in Zagreb with one dependent family member

	HRK	%	coeff.	HRK	EUR
<b>1 gross salary</b>				<b>10.000,00</b>	<b>1.320,13</b>
<u>contributions out of salary</u>					
2 contributions to pension insurance, 1st pillar		15,00		1.500,00	198,02
3 contributions to pension insurance, 2nd pillar		5,00		500,00	66,01
4 contributions to pension insurance - total				2.000,00	264,03
<b>5 gross salary reduced by contributions to pension insurance</b>				<b>8.000,00</b>	<b>1.056,11</b>
6 personal tax-exempt amount			1,00	3.800,00	501,65
7 personal tax-exempt amount for dependents			0,70	1.750,00	231,02
<b>8 total tax-exempt amount</b>				<b>5.550,00</b>	<b>732,67</b>
<b>9 monthly taxable base (1-4-8)</b>				<b>2.450,00</b>	<b>323,43</b>
<u>tax brackets</u>					
10 income tax, tax rate 24%, tax bracket	17.500,00	24,00		588,00	77,62
11 income tax, tax rate 36%, tax bracket	0,00	36,00		0,00	0,00
<b>12 total amount of tax (10+11)</b>				<b>588,00</b>	<b>77,62</b>
<b>13 amount of municipal tax ("prirez")</b>		<b>18,00</b>		<b>105,84</b>	<b>13,97</b>
<b>14 total amount of personal income tax (12 + 13)</b>				<b>693,84</b>	<b>91,60</b>
<b>15 net salary (5-14)</b>				<b>7.306,16</b>	<b>964,51</b>
16 remuneration in kind				0,00	0,00
<b>17 net salary for payment (15-16)</b>				<b>7.306,16</b>	<b>964,51</b>
<u>employer's contributions (on salary)</u>					
18 contribution to health insurance		15,00		1.500,00	198,02
19 contribution to public unemployment insurance		1,70		170,00	22,44
20 contribution to accident insurance		0,50		50,00	6,60
<b>21 total amount of employer's contributions</b>		<b>17,20</b>		<b>1.720,00</b>	<b>227,06</b>
<b>22 total costs of salary (1 + 21)</b>				<b>11.720,00</b>	<b>1.547,19</b>

Data considered

middle exchange rate of the National Bank of Croatia

7,575

basic personal tax-exempt amount

3.800,00

tax-exempt amount for dependents

2.500,00