



Zakon o izmenama i dopunama Zakona o porezu na dohodak građana;

Zakon o izmenama i dopunama Zakona o doprinosima za obavezno socijalno osiguranje;

The Law on Amendments to the Law on Personal Income Tax;

The Law on Amendments to the Law on Contributions for Mandatory Social Insurance;



Narodna skupština Republike Srbije je na zasedanju održanom 3. decembra 2025. godine, usvojila je Zakon o izmenama i dopunama Zakona o porezu na dohodak građana kao i Zakon o izmenama i dopunama Zakona o doprinosima za obavezno socijalno osiguranje, koji su objavljeni u "Službenom glasniku Republike Srbije", br. 109/2025 od 4. decembra 2025. godine.

Oba zakona stupaju na snagu osmog dana od dana objavljivanja u "Službenom glasniku Republike Srbije", s tim što će se odredbe oba zakona primenjivati počev od 1. januara 2026. godine.

Izmene i dopune oba zakona sadrže mere koje su, pre svega, podsticajnog karaktera i to:

- Propisani su novi, **veći neoporezivi iznos zarade u visini od 34.221 dinar** umesto dosadašnjeg iznosa od 28.423 dinara koji će se primenjivati na sve zarade koje se isplaćuju u periodu od 1. januara 2026. godine pa sve do trenutka kada će ovaj iznos biti usklađen u 2027. godini, i to nezavisno za koji mesec, odnosno obračunski period se zarada isplaćuje.
- **Produžen je rok za primenu olakšica** kojima se uređuje pravo poslodavca iz privatnog sektora na povraćaj dela plaćenog poreza na zarade i doprinosa u iznosu od 65% do 75% (u zavisnosti od broja novozaposlenih lica), za isplatu zarada novozaposlenim licima zaključno sa **31. decembrom 2026. godine**.
- Propisano je da se uslovi za korišćenje predmetne olakšice u pogledu minimalnog trajanja evidencije kod Nacionalne službe za zapošljavanje pre zasnivanja radnog odnosa **ne primenjuju na nezaposlena lica do 30 godina starosti koja su registrovana u program Garancija za mlade**.
- Utvrđen jedinstven rok u kojem su pomorci u obavezi da podnesu poresku prijavu, najkasnije u roku 30 dana od isteka trećeg kvartala tekuće godine za prihode ostvarene u prethodnoj godini u kojoj iskazuju obaveze po osnovu poreza i/ili doprinosa za zdravstveno osiguranje na prihode koje su ostvarili u obračunskom periodu koji obuhvata kalendarsku godinu
- Skraćenje roka u kojem obveznik godišnjeg poreza na dohodak građana gubi pravo na poreski kredit ukoliko otuđi akcije ili udele u alternativnom investicionom fondu, odnosno investicione jedinice alternativnog investicionog fonda; izmenom u stavu 4. ovog člana **skraćen je rok sa naredne tri na dve kalendarske godine** u kojem obveznik godišnjeg poreza na dohodak građana **ne sme da otuđi akcije ili udele u alternativnom investicionom fondu**, odnosno investicione jedinice alternativnog investicionog fonda, kako ne bi izgubio pravo na poreski kredit po osnovu tog ulaganja.
- Precizirana je nadležnost poreskih organa kome se podnose poreske prijave i izvršeno usklađivanje sa postojećim odredbama člana 38. ZPPPA, koje propisuju način podnošenja poreskih prijava.



Napominjemo da nije produžena primena olakšice za kvalifikovana novozaposlena lica iz člana 21ž ZPDG i člana 45đ ZDOS0, što znači da se ista primenjuje najkasnije za zaradu isplaćenu zaključno sa 31. decembrom 2025. godine.

Za sva dodatna pitanja, stojimo na raspolaganju

At the session held on December 03,2025, the National Assembly of the Republic of Serbia adopted the Law on Amendments to the Law on Personal Income Tax, as well as the Law on Amendments to the Law on Contributions for Mandatory Social Insurance. These Laws were published in the "Official Gazette of the Republic of Serbia", No. 109/2025 dated December 04,2025.

Both Laws shall enter into force on the eighth day following their publication in the "Official Gazette of the Republic of Serbia", while the provisions of both Laws shall apply as of January 01, 2026.

The amendments to both Laws contain measures that are primarily of an incentive nature, namely:

- **A new, higher non-taxable amount of salary has been prescribed, in the amount of RSD 34,221** instead of the previous amount of RSD 28,423. This amount shall apply to all salaries paid in the period from January 01, 2026 until the moment when this amount is adjusted in 2027, regardless of the month or calculation period for which the salary is paid.
- **The deadline for the application** of incentives regulating the right of private-sector employers to a refund of a portion of paid salary tax and contributions, in the amount of 65% to 75% (depending on the number of newly employed persons), **has been extended** for the payment of salaries to newly employed persons up to and including **December 31, 2026**.
- It is prescribed that the conditions for using the relevant incentive regarding the minimum duration of registration with the National Employment Service prior to entering into employment shall **not apply to unemployed persons up to 30 years of age who are registered under the Youth Guarantee program**.
- A uniform deadline has been established requiring seafarers to file a tax return no later than 30 days from the expiry of the third quarter of the current year, for income earned in the previous year, in which they report liabilities related to tax and/or health insurance contributions on income earned during the accounting period covering the calendar year.
- **The deadline** within which a taxpayer subject to annual personal income tax loses the right to a tax credit if they dispose of shares or interests in an alternative investment fund, or investment units of an alternative investment fund, has been shortened. By the amendment to paragraph 4 of this Article, the period during which the taxpayer must not dispose of shares or interests in an alternative investment fund, or investment units of an alternative investment fund, in order to retain the right to a tax credit based on such investment, **has been reduced from the following three to two calendar years**.
- The jurisdiction of the tax authorities to which tax returns shall be submitted has been clarified, and alignment has been made with the existing provisions of Article 38 of the Law on Tax Procedure and Tax Administration ("ZPPPA"), which regulate the manner of submitting tax returns.



We note that the application of the incentive for qualified newly employed persons under Article 21ž of the Law on Personal Income Tax (“ZPDG”) and Article 45đ of the Law on Contributions for Mandatory Social Insurance (“ZDOSO”) has not been extended, which means that it applies at the latest to salaries paid up to and including December 31, 2025.

For all questions you might have, we are at your disposal.

IB Interbilanz Team