

Sample calculation of salary on monthly basis - Croatia as of 1 January 2019

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

	HRK	%	coeff.	HRK	EUR
1 gross salary				10.000,00	1.349,63
<u>contributions out of salary</u>					
2 contributions to pension insurance, 1st pillar		15,00		1.500,00	202,45
3 contributions to pension insurance, 2nd pillar		5,00		500,00	67,48
4 contributions to pension insurance - total				2.000,00	269,93
5 gross salary reduced by contributions to pension insurance				8.000,00	1.079,71
6 personal tax-exempt amount			1,00	3.800,00	512,86
7 personal tax-exempt amount for dependents			0,70	1.750,00	236,19
8 total tax-exempt amount				5.550,00	749,05
9 monthly taxable base (1-4-8)				2.450,00	330,66
<u>tax brackets</u>					
10 income tax, tax rate 24%, tax bracket	30.000,00	24,00		588,00	79,36
11 income tax, tax rate 36%, tax bracket	0,00	36,00		0,00	0,00
12 total amount of tax (10+11)				588,00	79,36
13 amount of municipal tax ("prirez")		18,00		105,84	14,28
14 total amount of personal income tax (12 + 13)				693,84	93,64
15 net salary (5-14)				7.306,16	986,06
16 remuneration in kind				0,00	0,00
17 net salary for payment (15-16)				7.306,16	986,06
<u>employer's contributions (on salary)</u>					
18 contribution to health insurance		16,50		1.650,00	222,69
19 total amount of employer's contributions		16,50		1.650,00	222,69
20 total costs of salary (1 + 19)				11.650,00	1.572,32
Data considered					
middle exchange rate of the National Bank of Croatia			7,409411		
basic personal tax-exempt amount	3.800,00				
tax-exempt amount for dependents	2.500,00				