

Serbia

There is no separate social protection system for self-employed people in Serbia. In principle similarly as wage earners all self-employed persons are obligatory covered for social security in the general system in the areas of benefits-in-kind for sickness and maternity, as well as benefits- in-cash for sickness, maternity, old-age, invalidity, survivors and to some extent family benefits.

According to the provisions of the Law on Obligatory Social Insurance Contributions, self-employment is an economic, professional or other activity run by an entrepreneur, founder, i.e. member of a commercial entity, individual artist, priest or clergyman. Farmers are defined separately as insured persons occupied with agriculture.

Financing

Percentage rates applied for calculating the contribution for pension and invalidity (covering also long term care provided by state pension fund), health and unemployment insurance for self-employed and farmers are same as for wage earners, while there is a difference in basis for:

- the entrepreneur - taxable income or determined lump sum taxable income;
- the founder or a member of the company - taxable profit on which tax is paid;
- Independent artist - taxable income on which personal income tax is paid;
- Farmer - taxable earnings. Minimum base is 35% of average salary in Serbia in the 4th quarter of previous year.

Minimum base (35% of average salary in Serbia in previous quarter) and maximum base (five times the national average salary per employee) provisions applied for these categories.

- A person who performs tasks based on different types of contracts (free lance) - taxable income of the contractual fee
- Priest and religious officials - Contribution basis is assigned by the church or religious community which chooses one of ten basis to be applied in each case. Options:
 - a) 35% of average salary in Serbia in the fourth quarter of the previous year multiplied by the coefficient of 1, 2, 3, 4 or 5,
 - b) average salary in Serbia in the previous year multiplied by the coefficient of 1, 2, 3, 4 or 5;

Farmers pay no contribution for unemployment insurance.

Family benefits and long-term care are financed from general taxation.

Health care:

Benefits in kind: The benefits are granted according to the regulations of the general system.

Sickness and Maternity/Paternity:

Benefits in kind: The benefits are granted according to the regulations of the general system.

Cash benefits: Farmers are not entitled to cash benefits.

Invalidity

The benefit is granted according to the regulations of the general system.

Minimum pension amount received by retired Farmers is set at a lower level in comparison to the one for retired Employees and (other) Self-Employed.

Old-age

The benefit is granted according to the regulations of the general system.

Minimum pension amount received by retired Farmers is set at a lower level in comparison to the one for retired the Employees and the Self-Employed.

Survivors

The benefits are granted according to the regulations of the general system.

Employment injuries and occupational diseases

The benefits are granted according to the regulations of the general system.

Temporary incapacity - Cash benefits: Farmers are not entitled to cash benefits.

Family benefits

The benefits are granted according to the regulations of the general system.

Child raising allowance - Farmers are not entitled to cash benefits.

Unemployment

The benefits are granted according to the regulations of the general system.

Farmers are not entitled to cash benefits.

Guaranteed minimum resources

The benefits are granted according to the regulations of the general system.

Long-term care

The benefits are granted according to the regulations of the general system.