

Pursuant to Article 20, Paragraph 1 of the Law on Contributions (Official Gazette of FBiH, nos. 35/98, 54/00, 16/01, 37/01, 1/02, 17/06, 14/08, 91/15, 104/16), Federation Minister of Finance has issued the following

RULEBOOK
ON THE CALCULATION AND PAYMENT OF CONTRIBUTIONS
(Official Gazette of FBiH, nos. 64/08, 81/08, 98/15, 6/17)
CONSOLIDATED TEXT

I – GENERAL PROVISIONS

Article 1

The Rulebook defines the method of calculation and payment of mandatory contributions to pension and disability insurance, health insurance and unemployment insurance schemes (hereinafter: contributions) provided for in the Law on Contributions (Official Gazette of FBiH, nos. 35/98, 54/00, 16/01, 37/01, 1/02, 17/06, 14/08, 91/15, 104/16 - hereinafter: the Law).

Contributions that are not covered by the Law and this Rulebook shall be calculated and paid in accordance with special regulations in the field of pension and disability insurance, health insurance and unemployment insurance and other regulations from that area.

II – DETERMINATION OF THE BASE

Article 2

The monthly base of employees under contract of employment, i.e. from labour relations entered into under Article 4, paragraph 2, sub-paragraph 1 of the Law, shall be determined simultaneously with the calculation of the monthly salary of each employee by the employer, provided that the base may not be lower than the minimum wage determined in accordance with the provisions of labour legislation.

The amount of the base referred to in paragraph 1 of this Article shall include all earnings in cash or in kind paid or given or owed to the employee by the employer under a contract of employment, i.e. from labour relations entered into, which are considered earnings from employment (salary) in accordance with Article 6a, paragraph 1 of the Law and Article 10, paragraphs 1, 2 and 3 of the Law on Income Tax (Official Gazette of FBiH, nos. 10/08, 9/10, 44/11, 7/13, 65/13).

Article 3

Exceptionally, the monthly contribution base under Article 4, paragraph 2, subparagraph 1 of the Law of the employees who receive the minimum wage in coal mines, textile, leather and footwear industry and low return on investment activities of traditional crafts shall be determined by employers by multiplying the average salary under Article 6a, paragraph 2 of the Law by a coefficient of 0.25.

Article 4

The monthly base of contributor who has a job in the territory of the Federation with humanitarian organization or other legal or natural persons - non-residents of the Federation shall be his salary, provided that the base may not be less than:

a) average wage of employees in the Federation, in accordance with Article 6a, paragraph 2 of the Law, in jobs requiring levels of education up to secondary school inclusive,

b) double average wage, in accordance with Article 6a, paragraph 2 of the Law, in jobs requiring levels of education up to four-year university education inclusive,

c) three times the average wage, according to Article 6a, paragraph 2 of the Law, in jobs requiring post-graduate level of education.

Article 5

The monthly base for contributions under Article 4, paragraph 2, subparagraph 1 of the Law for a contributor who has a job with an employer - resident of the Federation and who is assigned on a job or professional training abroad, as well as for a contributor who has a job abroad with a foreign employer shall be his salary that he would earn for the same type of job in the Federation, provided that the base may not be lower than the average monthly salary of employees in the Federation, in accordance with Article 6a, paragraph 2 of the Law.

Article 6

If a natural person who earns income from copyright or from practicing professional sport is not insured on any other grounds, he shall calculate contributions on the base consisting of the amount of earned income which is at least equivalent to the average monthly salary in the Federation, in accordance with Article 6a, paragraph 2 of the Law.

Article 7

The base of contributions of natural persons who are not contributors on other grounds shall include any other earnings and emoluments, in accordance with the regulations on pension and disability insurance, health insurance and unemployment insurance.

Article 8

The base of contributions under Article 4, paragraph 2, subparagraph 2 of the Law shall be determined by the employer simultaneously with the calculation of the monthly salary of each employee.

The base under paragraph 1 of this Article is made up of the aggregate amount of salaries, i.e. the sum of bases of all employees determined in the manner prescribed in Article 2 above.

Article 9

If an entrepreneur who is self-employed on the grounds under Article 12, paragraphs 2, 3 and 5 of the Law on Income Tax determines income based on

business books in accordance with Article 19 of the Law on Income Tax, the base for the calculation of contributions shall be determined by:

a) multiplying the average salary under Article 6a, paragraph 2 of the Law by coefficient of 1.1 – in freelance professions;

b) multiplying the average salary under Article 6a, paragraph 2 of the Law by coefficient of 0.65 - in self-employed crafts businesses and related activities;

c) multiplying the average salary under Article 6a, paragraph 2 of the Law by coefficient of 0.29 – for the self-employed in agriculture and forestry as well as for entrepreneurs – sole traders registered in the appropriate register. The activity of sole trader registered in the appropriate register include independent traders whose sales are not required to register through fiscal devices and their retail trade is not carried in shops but is registered in a decision of the competent authority for trade in city markets on points of sale: stands, tables, boxes, movable or fixed structures of kiosk type as well as on stands or tables outside markets, for which the competent authority has issued a licence.

Article 10

If an entrepreneur who is self-employed on the grounds under Article 12, paragraphs 2, 3 and 5 of the Law on Income Tax determines and pays income as a lump sum, in accordance with Article 31 of the Law, the base for the calculation of contributions shall be determined by:

a) multiplying the average salary under Article 6a, paragraph 2 of the Law by coefficient of 0.55 – in self-employed crafts businesses and related activities or self-employed businesses of freelancers;

b) multiplying the average salary under Article 6a, paragraph 2 of the Law by coefficient of 0.25 for the self-employed in agriculture and forestry.

Article 11

When more than one person carry out joint activities as co-entrepreneurs, the amount of monthly base under Articles 9 and 10 of this Rulebook shall be determined for each of the co-entrepreneurs.

Article 12

Exceptionally, the base for calculation of contributions shall be determined by multiplying the average salary under Article 6a, paragraph 2 by the coefficient of 0.25 for entrepreneurs who are self-employed in economic, professional or other activities as the main occupation, which include traditional crafts as the low return on investments activities as well as the taxi industry, and are insured on the grounds of self-employment in crafts businesses and, in accordance with Article 31 of the Law on Income Tax, pay income on those grounds as a lump sum.

Article 13

When the Tax Administration has revoked lump-sum payment of income tax to a self-employed taxpayer, in accordance with Article 31, paragraph 2 of the Law on Income Tax, once he has been served on the decision on revocation by the Tax Administration, the taxpayer is obliged to start calculating immediately the monthly contribution base in accordance with Article 9 above.

Article 14

A contributor whose base for calculating the contributions is prescribed in the monthly amount referred to in Articles 9, 10 and 12 above in accordance with Article 20, paragraph 2 of the Law and who pays calculated contributions for himself may choose a higher base for contribution calculation by submitting an application referred to in paragraph 2 below.

An Application for Contribution Calculation on a Base Higher Than the Prescribed Monthly Base shall be filed by the contributor to the Tax Administration that is competent according to the place of residence of contributor and carriers of pension and disability insurance, health insurance and unemployment insurance (funds).

The application referred to in paragraph 2 above shall be submitted on an Application for Higher Base for Contribution Calculation Form, which is an integral part of this Rulebook.

A higher base shall be chosen by selecting a coefficient from 1.0 to 3.0 which is applied to the average salary in the Federation under Article 6a, paragraph 2 of the Law.

Article 15

In case of acting as provided in Article 14 above, a contributor may subsequently decide on the application of base for contribution calculation and payment of prescribed monthly amounts under Articles 9, 10 and 12 above in accordance with Article 20, paragraph 2 of the Law, with an obligation to start calculating contributions on the selected higher base from the first day of the next month after filing the application to the Tax Administration and stop it on the last day of the month in which an Application for Termination of Calculation and Payment of Contributions on a Higher Base is filed.

Article 16

For the persons who generate income from other independent activities and occasional independent work, the base of contributions under Article 4, paragraph 2, subparagraph 2 of the Law shall be made up of any individual income from membership in representative bodies of power, assemblies, supervisory boards of companies, boards of directors, commissions and committees of these bodies and from being trustees in bankruptcy or lay judges not employed in court.

For the persons engaged in periodic activities of scientists, artists, professionals, journalists, court experts, salesmen, sales agents, referees and delegates and in other activities carried out along with some main self-employment activity or employment, the base shall be made up of income deductible for amount of tax credit eligible expenses under Article 15, paragraphs 4 and 5 of the Law on Income Tax.

The base of contributions under Article 4, Paragraph 2, subparagraph 2 of the Law shall be determined by the payer simultaneously with the calculation of individual income.

The base under paragraph 3 above shall be made up of the aggregate amount of income (gross).

III – CONTRIBUTION CALCULATION AND PAYMENT

Article 17

Contributions shall be calculated during the calculation of salary and other personal income.

The calculation of salary shall be carried out by the employer on a monthly basis in the current month for the previous month.

According to this Rulebook, the contributions shall be calculated:

- from personal income and other incomes of the insured (contributions from the base);

- on personal income, at the expense of the employer, i.e. payer of the income (contributions on the base).

Article 18

The contributions shall be calculated by applying the determined rate per type and purpose of contribution on the base under Articles 2 to 16 above.

Article 19

The base under Articles 2 to 8 above shall be made of salary (compensation) consisting of contributions from salary, income tax and net salary.

**Contributions = base x determined contribution rate
(by type and purpose)**

The contributions shall be calculated on the base under paragraph 1 above by applying the determined rate by type and purpose of contribution under Article 10 of the Law.

Article 20

When an employer has contracted the amount of net salary with an employee, the base for calculating contributions (gross) shall be determined as follows:

Base (salary) = $\frac{\text{net salary} - \text{personal deductions}}{0.69} + \text{personal deductions}$

Example:

net salary = BAM 1,000.00
personal deductions = BAM 300.00

Salary	= BAM 1,561.00
- Contrib. from salary (31%)	= BAM 484.00
	<hr/>
	BAM <u>1,077.00</u>
personal deductions	BAM 300.00
taxable base	BAM 777.00
- tax (10%)	BAM <u>77.00</u>

net salary:

BAM 1,000.00

Article 21

Rates prescribed in Article 10b of the Law shall be applied to the bases determined in Articles 9, 10 and 12 above for contributors self-employed in crafts businesses and related activities, agriculture and forestry as well as freelancers in accordance with Article 12, paragraphs 1, 2 and 3 of the Law on Income Tax.

When a contributor chooses to apply a higher base than required, in accordance with Article 15 above, the same rates as in paragraph 1 above shall be applied.

Example:

Assuming that the average salary in the Federation for the first nine months of the current year is BAM 1,200.00:

base for calculating contributions of entrepreneur amount of contributions

a) determining the income on the basis of business books

- for freelance jobs BAM 1,320.00
(1,320.00 x 0,415) BAM 548.00
- for self-employment in crafts and related activities BAM 780.00
(780.00 x 0,415) BAM 324.00
- for self-employment in agriculture and forestry BAM 420.00
(420.00 x 0,415) BAM 174.00

base for calculating contributions of entrepreneur amount of contributions

a) determining and paying the income as a lump sum

- for self-employment in freelance jobs, crafts and related activities BAM 660
(660 x 0,415) BAM 274.00
- for self-employment in agriculture and forestry BAM 300.00
(300 x 0,415) BAM 125.00

If an entrepreneur chooses to apply for a higher base than the one that will be prescribed for each following year, then the contributions shall be calculated on chosen higher base:

In this example a higher base could be:

- | | amount of contributions |
|-----------------|---------------------------------|
| a) BAM 1,200.00 | (1,200.00 x 0,415) BAM 498.00 |
| b) BAM 2,400.00 | (2,400.00 x 0,415) BAM 996.00 |
| c) BAM 3,600.00 | (3,600.00 x 0,415) BAM 1,494.00 |

Article 22

The rate under Article 10a of the Law shall be applied on the base under Article 16 above.

If a contributor is qualified for tax credit eligible expenses and if the amount of income for payment has been contracted so as to include tax credit eligible expenses, then the base for contributions shall be determined as follows:

$$\frac{(\text{net income} + \text{tax credit eligible expenses}) / 0.90}{0.96}$$

Base= -----
 1 + (1/0.9 * percentage of tax credit eligible expenses)

1 + (0.96 100- percentage of tax credit eligible expenses)

Example:

Contracted amount of income for payment: BAM 1,000.00
tax credit eligible expenses: 20% of gross income

gross income	BAM 1,122.00
tax credit eligible expenses	BAM 224.00
base for contributions	BAM 898.00
- contr. from income (4%)	BAM 36.00
<hr/> Taxable portion of income	<hr/> BAM 862.00
- tax (10%)	BAM 86.00
Net income	BAM 776.00
<hr/> For payment (224,00 + 776.00)	<hr/> BAM 1,000.00

Article 23

Contributions on salaries, salary compensations and other personal incomes earned by employees in regular work and out of regular work as well as by persons given the same status of the insured persons shall become due simultaneously with the payment of salaries and emoluments. The salary for the previous month shall become due in the current month.

Contributions from and on salaries shall become due no later than the last day of the month in which the salary has become due.

The employer shall pay contributions for employees.

When an employer does not pay contributions for the last month in the current month at all or does not pay them in full, in accordance with labour regulations, the monthly base shall be determined until the last day of the month in which the salary is due and a slip of the calculated salary containing data on the type and amounts of calculated contributions from salary shall be produced and delivered to the employee.

An employer may not pay due liabilities based on salaries for the next month unless the employer has settled all liabilities on the basis of contributions, income tax and net salaries for the previous month.

Article 24

A natural person resident of the Federation who is self-employed in a business as a main occupation, in accordance with Article 12 of the Law on Income Tax, shall pay contributions calculated on the base as determined in accordance with Articles 9, 10 and 12 above until the 10th of the current month for the previous month.

If several persons are jointly engaged in an activity, the leading holder of joint activity is required to individually, for each entrepreneur, calculate contributions and make payments until the 10th of the current month for the previous month.

Article 25

Contributions under Article 4, Paragraph 2, Item 1 of the Law Act shall be calculated and paid by a natural person - resident of the Federation:

- who is in the territory of the Federation employed by a legal or physical person - non-resident of the Federation, an international organization or institution or foreign diplomatic or consular mission, unless an international agreement provides otherwise. The non-resident of the Federation that employs the contributor may calculate and pay the contributions in the manner prescribed by the Law and this Rulebook;

- who is employed abroad with a foreign employer, if not obligatory insured under foreign insurance scheme;

- who earns income from royalties and is not obligatory insured on other grounds;

- professional sportsmen, if not obligatory insured on other grounds;

- other persons - residents of the Federation, in accordance with provisions of Article 1, paragraph 2 above.

Article 26

A natural person - resident of the Federation who is in the territory of the Federation employed by a legal or physical person - non-resident of the Federation, an international organization or institution or foreign diplomatic or consular mission, unless an international agreement provides otherwise.

Article 27

Contributors under Articles 25 and 26 above shall pay due contributions until the 10th day of each month for the previous month.

Article 28

Contributions for contributor under Article 5, paragraph 1, subparagraph 6 and paragraph 3, subparagraph 5 of the Law shall be paid by the payer of remuneration which is included in other income, at the same time with the remuneration.

Article 29

During each payment of salary and other remuneration, the payer is required to deliver to the employee, i.e. contributor under Article 5 of the Law a copy of salary/remuneration calculation which contains contributions, income tax and the amount to be paid on those grounds.

Article 30

A payer of contributions/contributor is obliged to deliver data on paid contributions, paid tax on income and salaries paid, i.e. income received in the past year, (form: GIP- 1022) for each contributor to the contributor and the competent unit of the Tax Administration until the end of February of the current year.

Article 31

Payers of salaries and other personal income and contributors under Articles 23 and 28 above shall produce a specification of payment of contributions and income tax on each salary/remuneration and deliver it to the competent Tax Administration of the Federation of Bosnia and Herzegovina no later than the day following payment of salary or remuneration.

Contributors under Article 24 above shall produce a specification of payment of contributions and deliver it to the competent office of the Tax Administration of the Federation of Bosnia and Herzegovina no later than the day following payment of contributions.

Specification forms under paragraphs 1 and 2 above are an integral part of this Rulebook (Form 2001 and Form 2001-A, Form 2002 and Form 2002-A and Form 2003).

Article 32

Contributions for the same type and purpose, from and on salaries, shall be summed up and paid with separate payment orders.

Contributions to pension and disability insurance from and on salaries shall be summed up and paid with a single payment order, health insurance contributions from salaries and on salaries shall be summed up and paid with two payment orders in the prescribed amounts in the accounts of the Institute for Health Insurance and Reinsurance of the Federation of Bosnia and Herzegovina and of the Institute for Health Insurance of the canton and contributions for unemployment insurance from and on salaries shall be summed up and paid in two accounts in the prescribed amounts: in the accounts of the Federation Employment Institute and employment services at the cantonal level.

The payment of contributions for pension and disability insurance, health insurance and unemployment insurance shall be made in the prescribed payment accounts in accordance with the Rulebook on the Payment of Public Revenue into Budget and Extra-budgetary Funds in the Federation of Bosnia and Herzegovina (Official Gazette of FBiH, nos. 35/13, 53/13, 63/13, 93/13, 103/13, 11/14, 19/14, 46/14, 60/14, 65/14, 105/14, 20/15, 44/15, 53/15, 73/15).

Article 33

Contributors under Article 23, paragraph 3 as well as Article 28 above shall make payments of contributions and income tax simultaneously with the payments of salaries and emoluments through bank by transferring the funds from the same, regular account used in performance of registered activities, opened in a bank, in the prescribed payment accounts.

Article 34

Contributors under Articles 24 and 25 above – natural persons shall pay contributions according to the place of residence of the natural person.

Contributors under Article 26 above - natural persons non-residents shall pay contributions according to the headquarters of the payer.

Article 35

The Tax Administration shall cooperate with the Funds to jointly ensure the timely and accurate collection of contributions.

If the contributions have not been paid at all or have not been paid on time (when they were due for payment in accordance with Articles 23, 24, 27 and 28 above) or are declared and paid in an amount lower than the actual amount, the Funds shall notify the Tax Administration thereof.

Article 36

If contributions for any reason are calculated at rates different from the rates under Article 19, paragraph 3, Article 21, paragraph 1 and Article 22, paragraph 1 above, they shall be paid separately by type and purpose with a single payment order according to the place of residence of the contributor - natural person in payment accounts of the insurance carrier in accordance with Article 32, paragraph 2 above.

Article 37

A default interest shall be charged on the amount of contributions that is not paid within the statutory period in accordance with Article 2 of the Law on Default Interest Rate on Public Revenues (Official Gazette of FBiH, nos. 48/01, 52/01, 42/06, 28/13, 66/14, 86/15).

Article 38

Deleted

IV - REFUND OF OVERPAID CONTRIBUTIONS

Article 39

Overpaid contributions shall be refunded based on the decision of the competent organizational unit of the Tax Administration.

The decision referred to in paragraph 1 above shall be issued at the application of the contributor or *ex officio* during an audit of calculation and payment of contributions.

In case of overpaid contributions, liability for payment may be reduced in the future for appropriate types, purposes and payment accounts.

V – TRANSITIONAL AND FINAL PROVISIONS

Article 40

On its affective date the present Rulebook shall supersede the Guidelines on the Method of Calculation and Payment of Contributions (Official Gazette of FBiH, nos. 10/02, 96/07).

Article 40a

As an exception to provisions of Article 3 above, the contribution base for workers in coal mines, textile, leather and footwear industry and low return on investment activities of traditional crafts who are paid a monthly salary of up to 60% of the average monthly net salary in accordance with Article 6a, paragraph 2 of the Law shall be made up of the average wage under Article 6a, paragraph 2 of the Law multiplied by the coefficient of 0.29, in the period from 28 November 2015 to 27 November 2016 and from 31 December 2016 to 27 November 2017.

Article 41

The present Rulebook shall enter into force on the eight days after its publication in Official Gazette of FBiH and shall apply as of 1 January 2009.

**Specification to be attached with the
salary payment for employees residing in
the Republika Srpska and Brcko District
of Bosnia and Herzegovina employed by
legal and natural persons**

For official
use

Part 1 – Information about the employer/payer and salaries

1) Name		2) PIN/SPIN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
3) Address		4) Municipality	5) Period (from/to) (ddd/mmm/yyyy) <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6) Type of activity (code, name)		7) Number of employees <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
8) Salary in cash	9) Salary in goods and/or services	10) Total salary	11) <input type="checkbox"/> Non-resident 12) <input type="checkbox"/> Exception under Art. 6.para. 10. of Law
13) Tape of payment (Please tick the correct box)			
<input type="checkbox"/> a) contributions and tax <input type="checkbox"/> b) only contributions <input type="checkbox"/> c) only tax			

Part 2 - Information about contributions from base (paid by the insuree)

a) No.	b) Description	c) Rate	d) Amount
14	Pension and disability insurance contributions		
15	Health insurance contributions		
16	Unemployment insurance contributions		
17	Total contributions (14 + 15 + 16)		

Part 3 - Information about contributions on base (paid by the employer/payer)

a) No.	e) Description	f) Rate	g) Amount
18	Pension and disability insurance contributions		
19	Health insurance contributions		
20	Unemployment insurance contributions		
21	Additional health insurance contributions		
22	Additional unemployment contributions		
23	Total contributions (18 + 19 + 20 + 21 + 22)		

Part 4 – Information about liabilities

a) No.	h) Description	i) Rate	j) Amount
24	Pension and disability insurance contributions (14 + 18 + 21)		
25	Health insurance contributions (15 + 19 + 22)		
25 a)	Health insurance contributions to the FBiH Fund (25 x rate)		
26	Unemployment insurance contributions (16 + 20)		
26 a)	Unemployment insurance contributions to the FBiH Fund (26 x rate)		
27	Income tax		
28	Total liabilities (24 + 25 + 26 + 27)		

28 a)	Total liabilities in the FBiH (24 + 25 a) + 26 a) + 27)		
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Part 5 – Declaration by the employer/payer

I am familiar with all the sanctions prescribed by the Law and other regulations and declare that the information provided herein, including all attachments, is accurate, complete and clear.

Signed by	Date
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Note: Box 9) is in accordance with Articles 11 and 12 of the Rulebook on the Law on Income Tax

**Specification to be attached
with the contribution payment
by the self-employed
residing in the Federation of
BiH**

For official use

Part 1 - Information about the registered activity

1) Name		2) PIN/SPIN <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
3) Operation: <input type="checkbox"/> Information submission <input type="checkbox"/> Information amendment of 2002 form already submitted to the Funds <input type="checkbox"/> Information deletion of 2002 form already submitted to the Funds		4) Period (from/to) (ddd/mmm/yyyy) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
5) Address	6) Municipality	7) Number of employees	
8) Type of activity (code, name)			
9) Type of self-employment ((Please tick the correct box) <input type="checkbox"/> a) free-lance job <input type="checkbox"/> b) craft <input type="checkbox"/> c) low return on investment activity <input type="checkbox"/> d) agriculture and forestry <input type="checkbox"/> e) sole trader		10) Income is determined on the basis of (Please tick the correct box) <input type="checkbox"/> a) business books <input type="checkbox"/> b) lump sum	
12) Number of hours at work		11) Base for calculation	
13) Number of hours at sick leave		14) Date of payment of contributions (ddd/mmm/yyyy) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Part 2 - Information about the self-employed

15) Full name		16) SPIN <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
17) Address		18) Municipality	

Part 3 - Information about contributions

a) No.	k) Description	l) Rate	m) Amount
19	Pension and disability insurance contributions		
20	Health insurance contributions		
21	Unemployment insurance contributions		
22	Total contributions (19 + 20 + 21)		

Part 4 – Declaration by the self-employed

I am familiar with all the sanctions prescribed by the Law and other regulations and declare that the information provided herein, including all attachments, is accurate, complete and clear.

Signed by

Date

Note: Depending on the choice (tick) in boxes 9 and 10, the base for contribution calculation is as follows:

9-a, 10-a average salary x 1.1; 9-b, 10-a average salary x 0.65; 9-a or 9-b, 10-b average salary x 0.55; 9-e, 10-a average salary x 0.29;

9-c, 10-b average salary x 0.25; 9-d, 10-b average salary x 0.25; 9-d, 10-a average salary x 0.29;

If an Application for Higher Base has been filed (ZVO: average salary * coefficient (from 1.00 to 3.00))

**Specification to be attached with the
contribution payment by the self-employed
residing in the Republika Srpska and Brcko
District of Bosnia and Herzegovina and
operating in the territory of the Federation
BiH**

For
official
use

Part 1 - Information about the registered activity

1) Name		2) PIN/SPIN <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
3) Operation: <input type="checkbox"/> Information submission <input type="checkbox"/> Information amendment of 2002-A form already submitted to the Funds <input type="checkbox"/> Information deletion of 2002-A form already submitted to the Funds		4) Period (from/to) (ddd/mmm/yyyy) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
5) Address	6) Municipality	7) Number of employees	
8) Type of activity (code, name)			
9) Type of self-employment ((Please tick the correct box) <input type="checkbox"/> a) free-lance job <input type="checkbox"/> b) craft <input type="checkbox"/> c) low return on investment activity <input type="checkbox"/> d) agriculture and forestry <input type="checkbox"/> e) sole trader		10) Income is determined on the basis of (Please tick the correct box) <input type="checkbox"/> a) business books <input type="checkbox"/> b) lamp sum	
12) Number of hours at work		11) Base for calculation	
13) Number of hours at sick leave		14) Date of payment of contributions (ddd/mmm/yyyy) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Part 2 - Information about the self-employed

15) Full name	16) SPIN <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
17) Address	18) Municipality

Part 3 - Information about contributions

a) No.	n) Description	o) Rate	p) Amount
19	Pension and disability insurance contributions		
20	Health insurance contributions		
20 a)	Health insurance contributions to the FBiH Fund (20 x rate)		
21	Unemployment insurance contributions		
21 a)	Unemployment insurance contributions to the FBiH Fund (21 x rate)		
22	Total liabilities (19 + 20 + 21)		
22 a)	Total liabilities in the FBiH (19 + 20 a) + 21 a)		

Part 4 – Declaration by the self-employed

I am familiar with all the sanctions prescribed by the Law and other regulations and declare that the information provided herein, including all attachments, is accurate, complete and clear.

Signed by

Date

Note: Depending on the choice (tick) in boxes 9 and 10, the base for contribution calculation is as follows:

9-a, 10-a average salary x 1.1; 9-b, 10-a average salary x 0.65; 9-a or 9-b, 10-b average salary x 0.55; 9-e, 10-a average salary x 0.29; 9-c, 10-b average salary x 0.25; 9-d, 10-b average salary x 0.25; 9-d, 10-a average salary x 0.29;

If an Application for Higher Base has been filed (ZVO: average salary * coefficient (from 1.00 to 3.00))

Bosnia and Herzegovina
FEDERATION OF BOSNIA AND
HERZEGOVINA
Federation Ministry of Finance
TAX ADMINISTRATION

_____ Branch Office

INFORMATION ABOUT THE INSUREE

1. Full name _____
2. Address _____
3. Grounds of insurance _____
4. SPIN _____

A. APPLICATION FOR HIGHER BASE FOR CONTRIBUTION CALCULATION

Pursuant to Article 14 of the Rulebook on the Calculation and Payment of Contributions, I am hereby filing an Application for Higher Base for Contribution Calculation in Obligatory Insurance and I am choosing the following coefficient for the calculation:

1. coefficient 1.00
2. coefficient 2.00
3. coefficient 3.00

Note: Please circle one of the coefficient

I am familiar with Article 14 of the Rulebook in accordance with which the selected higher base is applied for calculation of all obligatory contributions.

Place and date: _____

Signed by

Acknowledged by: _____

B. APPLICATION FOR TERMINATION OF CALCULATION AND PAYMENT OF CONTRIBUTIONS ON A HIGHER BASE

Pursuant to Article 15 of the Rulebook on the Calculation and Payment of Contributions, I am hereby filing an Application for Termination of Calculation and Payment of Contributions on a Higher Base and I will apply the base as prescribed in Article 20, paragraph 2 of the Law.

I am familiar with Article 15 of the Rulebook and an obligation to apply the higher base for contribution calculation until the last day of the month in which this Application is filed.

Place and date: _____

Place and date: _____ Signed by

Acknowledged by: _____

Acknowledged by: _____

**Specification to be attached with the
salary payment for the employed by
legal and natural persons**

For official
use

Part 1 – Information about the employer/payer and salaries

1) Name		2) PIN/SPIN <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
3) Address		4) Municipality	5) Period (from/to) (ddd/mmm/yyyy) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
6) Type of activity (code, name)		7) Number of employees <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> / <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
8) Salary in cash	9) Salary in goods and/or services	10) Total salary	11) <input type="checkbox"/> Non-resident 12) <input type="checkbox"/> Exception under Art. 6.para. 10. of Law
13) Tape of payment (Please tick the correct box)			
<input type="checkbox"/> a) contributions and tax <input type="checkbox"/> b) only contributions <input type="checkbox"/> c) only tax			

Part 2 - Information about contributions from base (paid by the insuree)

q) No.	r) Description	s) Rate	t) Amount
14	Pension and disability insurance contributions		
15	Health insurance contributions		
16	Unemployment insurance contributions		
17	Total contributions (14 + 15 + 16)		

Part 3 - Information about contributions on base (paid by the employer/payer)

b) No.	u) Description	v) Rate	w) Amount
18	Pension and disability insurance contributions		
19	Health insurance contributions		
20	Unemployment insurance contributions		
21	Additional health insurance contributions		
22	Additional unemployment contributions		
23	Total contributions (18 + 19 + 20 + 21 + 22)		

Part 4 – Information about liabilities

b) No.	x) Description	y) Rate	z) Amount
24	Pension and disability insurance contributions (14 + 18 + 21)		
25	Health insurance contributions (15 + 19 + 22)		
26	Unemployment insurance contributions (16 + 20)		
27	Income tax		
28	Total liabilities (24 + 25 + 26 + 27)		

Part 5 – Declaration by the employer/payer

I am familiar with all the sanctions prescribed by the Law and other regulations and declare that the information provided herein, including all attachments, is accurate, complete and clear.

Signed by _____ Date _____

Note: Box 9) is in accordance with Articles 11 and 12 of the Rulebook on the Law on Income Tax

**Specification to be attached with the
 payment of earnings**
 on the grounds of other self-employment

For official
 use

Part 1 – Information about the payer

1) Name		2) PIN/SPIN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
3) Address		4) Municipality	5) Period (from/to) (ddd/mmm/yyyy) <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6) Type of activity (code, name)		 <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Part 2 - Information about revenues, taxes and contributions for temporary self-employment

a) No.	b) Description	c) Amount
7	Revenues	
8	Expenditures	
9	Income (7 - 8)	
10	Health insurance contributions from the base (paid by the insure) (9 x 0.04)	
11	Pension and disability insurance contributions on the base (paid by the payer (9 x 0.06)	
12	Tax base (9 - 10)	
13	Income tax (12 x 0.1)	

Part 3 - Information about revenues, taxes and contributions for other self-employment

a) No.	b) Description	c) Amount
14	Income	
15	Health insurance contributions from the base (paid by the insure) (14 x 0.04)	
16	Pension and disability insurance contributions on the base (paid by the payer (14 x 0.06)	
17	Tax base (14 - 15)	
18	Income tax (17 x 0.1)	

Part 4 – Information about liabilities

a) No.	b) Description	c) Amount
19	Health insurance contributions (10 + 15)	
20	Pension and disability insurance contributions (11 + 16)	
21	Income tax (13 + 18)	
22	Total liabilities (19 + 20 + 21)	

Part 5 – Declaration by the employer/payer

I am familiar with all the sanctions prescribed by the Law and other regulations and declare that the information provided herein, including all attachments, is accurate, complete and clear.	
Signed by	Date