EXAMPLE OF **SALARY CALCULATION** average gross salary in the manufacturing industry

Full-time salary calculation (BAM)											
GROSS SALARY	CONTRIBUTIONS				TOT.CONT.	INC. /TAX BASE/	TAX BASE REDUCTION		TAX	SOLIDARITY CONT.	NET SALARY
4	5	6	7	8	9	10	11	12	13	14	15
Total GROSS salary	Pension fund	Health insurance	Child protect.	Employ. fund	TOTAL CONT.	Inc. /tax base/	Tax base reduction		Tax	Solidarity contribution	Total NET salary
	4*18.5%	4*10,2%	4*1,7%	4*0,6%	5+6+7+8	04-09-13	personal	label	(4-(11+12))*8%	10*0.25%	10-14
1,924.00	355.94	196.25	32.71	11.54	596.44	1,253.64	1,000.00	0.00	73.92	3.13	**1,250.51**

The lowest salary in the Republic of Srpska from January 2024 is 900,00 KM. Personal deduction 1.000,00 KM. The tax base is the gross salary less the personal deduction. Total contributions **31**%.

1 EUR = 1,95583 BAM
1 BAM = 0,51129 EUR

PRIMJER **OBRAČUNA PLATE** prosječna bruto plata u prerađivačkoj industriji

Obračun poreza i doprinosa na plate (KM)											
BRUTO DOHODAK	DOPRINOSI				TOT.DOP.	DOH. /POR.OSN./	UMANJENJE POR.OSN.		POREZ	DOPRINOS ZA SOLID.	NETO DOHODAK
4	5	6	7	8	9	10	11	12	13	14	15
ukup.bt plata po osnovu rad.odn	PIO	ZO	DZ	NZ	UKUPNO DOP.	dohod. /poreska osn./	umanj.por.osn.		porez	doprinos za solidarnost	dohodak poslije oporezivanja
	4*18.5%	4*10,2%	4*1,7%	4*0,6%	5+8	04-09-13	lični	kartica	(4-(11+12))*8%	10*0.25%	10-14
1,924.00	355.94	196.25	32.71	11.54	596.44	1,253.64	1,000.00	0.00	73.92	3.13	**1,250.51**

Najniža plata u Republici Srpskoj od januara 2024. godine iznosi 900,00 KM. Lični odbitak 1.000,00 KM. Poreska osnovica je bruto plata umanjena za lični odbitak. Ukupni doprinosi **31**%.

Source: *Republika Srpska Institute of Statistics*

June/jun 2025