**Practical guide for posting employers in the Republic of Serbia**

*This video offers information for employers who post workers from Serbia*

***What is the posting of workers?***

* Sending workers from Serbia to an EU member state under a contract concluded between the undertaking making the posting and the firm in the EU for whom the services are intended (Posting is regulated by the Posting of Workers Directive 96/71/EC).
* Posting has a temporary character i.e. providing services abroad *for a limited period of time* (up to 12 months).
* The service is provided by an employer registered in Serbia through their own workers posted to another country.
* Workers’ social contributions are paid in Serbia.

***What is not posting of workers?***

* Emigration, even if it is short term.
* Recruitment by a hiring agency to work abroad and be paid by a host country employer (regardless whether it is grey economy or formal employment).
* A business trip abroad up to 30 days continuously (or 90 days over the calendar year).

***What are employers` obligations before the start of the posting of workers?***

* Note that the worker can only be posted by the employer if he/she has been *working for the same employer for at least 3 months.*
* To prepare the worker for posting, the employer has *to inform the worker to be posted about the terms and conditions of employment in the receiving country* prior to the posting. For this, the employer must conclude a written agreement with the employee which has to include the following elements:
* Country, place of work and duration of posting;
* Name and description of jobs that the employee will perform abroad;
* The amount of basic salary and the currency in which the salary will be paid, and other monetary and non-monetary benefits related to the stay abroad;
* Working hours, vacations and annual leave.
* The employer must organize and pay for all health examinations needed to obtain the certificate for the use of health care.
* The employer must obtain the work permit for the worker and report posting to CROSO (Central Registry for Compulsory Social Insurance), which then changes the contract code from 101 for permanent labor contract to code 109 for posting.

***What are employers’ obligations during the period of the posting of workers?***

When employers post workers to an EU Member State, they must ensure that the workers have the same labour rights as those in the receiving country. This means that employers must provide:

* The posted worker with a *wage which may not be less than the guaranteed minimum wage* in the receiving country. Once the revised EU Directive of 2018 is adopted in Serbia, posted workers should be guaranteed the same salary as local workers in the receiving country. However, equal pay obligations might already be imposed by the receiving EU country legislation.
* *Safety and health at work* in accordance with the Serbian regulations or of the receiving country if it is more favorable for the employee.
* *Accommodation, food and transportation for arrival and departure from work* according to the standards of the receiving country.

In addition, employers must pay social contributions in Serbia thus providing *social insurance* in accordance with Serbian regulations and bilateral agreements when it comes to health care in the receiving country.

***What are the institutions responsible for posting?***

Ministry of Labor, Employment, Veteran and Social Affairs: <https://www.minrzs.gov.rs/sr>

Tax Administration <https://www.purs.gov.rs/>

Labor Inspection <https://www.minrzs.gov.rs/sr/struktura/organi-uprave-u-sastavu-ministarstva/inspektorat-za-rad>

Republic Fund of Health Insurance <http://www.rfzo.rs/index.php/kontakt-top-menu>

Institute for Social Insurance <http://www.zso.gov.rs/>

Trade Union Confederation NEZAVISNOST: <https://nezavisnost.org>

Confederation of Autonomous Trade Unions of Serbia: <https://www.sindikat.rs>

Serbian Association of Employers: <https://www.poslodavci.rs/>

***More information about the posting of workers:***

<https://ec.europa.eu/social/main.jsp?catId=471>

<http://www.posting-workers.eu/>

<https://www.youtube.com/watch?v=Yrspn8Ajjq8>

<https://www.sindikat.rs/aktuelno_files/projekti/vodic1.pdf>

This video is produced in the frame of the project Bridging the gap between legislation and practice in the posting of workers (POW-BRIDGE), which has received financial support from the European Union Programme for Employment and Social Innovation "EaSI" (2014- 2020), Agreement No. VS/2019/0396. The information contained in this video does not necessarily reflect the official position of the European Commission. More on the project here: <https://www.euro.centre.org/projects/detail/3633>.

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