

UREDBA O SPREMEMBAH IN DOPOLNITVI UREDBE O DAVČNI OBRAVNAVI POVRAČIL STROŠKOV IN DRUGIH DOHODKOV IZ DELOVNEGA RAZMERJA

TERENSKI DODATEK

Od 01.01.2023 dalje 5,84 EUR na dan (prej 4,49 eur)

NADOMESTILO ZA LOČENO ŽIVLJENJE

Od 01.01.2023 dalje 434 EUR na mesec (prej 334 EUR)

DNEVNICE – SLUŽBENA POT V DOMOVINI

Službeno potovanje	nad 12 do 24 ur	nad 8 do 12 ur	nad 6 do 8 ur
v Sloveniji	27,81 eur, za obdobja od 1.1.2023 (prej 21,39 eur)	13,88 eur, za obdobja od 1.1.2023 (prej 10,68 eur)	9,69 eur, za obdobja od 1.1.2023 (prej 7,45 eur)
V Sloveniji – zajtrk plačan	zmanjšanje 10 %	zmanjšanje 15 %	/
V Sloveniji – zajtrk plačan	25,03 za obdobja od 1.1.2023 (prej 19,25 eur)	11,80 eur za obdobja od 1.1.2023 (prej 9,08 eur)	9,69 eur za obdobja od 1.1.2023 (prej 7,45 eur)

JUBILEJNA NAGRADA

	za izplačila po 31.12.2022		za izplačila do 31.12.2022
za 10 let delovne dobe	30% PP v RS	590,88 eur*	460 eur
za 20 let delovne dobe	45% PP v RS	886,32 eur*	689 eur
za 30 let delovne dobe	60% PP v RS	1.181,75 eur*	919 eur
za 40 let delovne dobe	75% PP v RS	1.477,19 eur*	919 eur

ODPRAVNINA OB UPOKOJITVI

za izplačila po 31. 12. 2022 znaša 300 % zadnje znane povprečne letne plače zaposlenih v Sloveniji, preračunane na mesec¹, kar znaša 5.908,77 eur, (za izplačila do 31. 12. 2022 velja znesek 4.063 eur).

Odpravnina ob dokončni upokojitvi delavca, ki ima pravico do delne invalidske pokojnine, pa se davčno obravnava kot odpravnina ob upokojitvi (za izplačila po 31. 12. 2022 neobdavčeno do višine 300 % zadnje znane povprečne letne plače v RS, preračunane na mesec, kar znaša 5.908,77 eur; za izplačila do 31. 12. 2022 4.063 eur).

SOLIDARNOSTNA POMOČ

Solidarnostna pomoč se v skladu z 11. členom Uredbe o davčni obravnavi povračil stroškov in drugih dohodkov iz delovnega razmerja – ne všteta v davčno osnovo:

- v primeru smrti delojemalca ali njegovega družinskega člana, do višine 5.000 eur (velja za izplačila po 31.12.2022, prej 3.443 eur),
- v primeru težje invalidnosti ali daljše bolezni delojemalca ter elementarne nesreče ali požara, ki prizadene delojemalca, do višine 2.000 eur (velja za izplačila po 31.12.2022, prej 1.252 eur).

PLAČILA DIJAKOM IN ŠTUDENTOM ZA OBVEZNO PRAKTIČNO DELO

Plačila dijakom in študentom za obvezno praktično delo, po predpisih, ki urejajo vzgojo in izobraževanje, se za obdobja od 1. 1. 2023 ne všteta v davčno osnovo do višine 15 % zadnje znane povprečne letne plače zaposlenih v Sloveniji, preračunane na mesec², kar znaša 295,44 eur za opravljeno obvezno praktično delo v obdobju enega meseca (za obdobja pred navedenim datumom se ne všteta v davčno osnovo v fiksnem znesku 172 eur).

NADOMESTILO ZA DELO OD DOMA

Z novelo ZDoh-2AA (Ur. list, št. 158/22) se s 1. 1. 2023 spreminja določba 10. točke prvega odstavka 44. člena ZDoh-2, po kateri se **nadomestilo za uporabo lastnih sredstev pri delu na domu** v skladu s predpisi, ki urejajo delovna razmerja, pod pogojem, da je določeno s posebnimi predpisi ali na podlagi kolektivne pogodbe oziroma splošnega akta delodajalca, ne všteta v davčno osnovo dohodka iz delovnega razmerja do višine 0,20 % zadnje znane povprečne letne plače zaposlenih v Sloveniji, preračunane na mesec, za vsak dan dela na domu, kar ob upoštevanju zadnje znane povprečne plače, ki jo Statistični urad RS objavil za leto 2021 (1.969,59 eur), znaša 3,94 eur na dan.

* Po podatkih SURS znaša zadnja znana povprečna plača za leto 2021, preračunana na mesec, 1.969,59 eur.

* according to SURS, the last known average annual earnings, converted per month, for 2021 amounting to EUR 1,969.59

REGULATION AMENDING AND SUPPLEMENTING THE REGULATION ON THE TAX TREATMENT OF REIMBURSEMENTS OF COSTS AND OTHER INCOME FROM THE EMPLOYMENT RELATIONSHIP

FIELD WORK ADDITION

From 01.01.2023 onwards EUR 5.84 per day (formerly EUR 4.49)

SEPARATE LIVING ALLOWANCE

From 01.01.2023 onwards EUR 434 per month (formerly EUR 334)

DAILY SUBSISTENCE ALLOWANCE – BUSINESS TRIP IN THE HOME COUNTRY

Business trip	over 12 to 24 hours	over 8 to 12 hours	over 6 to 8 hours
IN SLOVENIA	eur 27.81, for periods from 1.1.2023 (formerly EUR 21.39)	eur 13.88, for periods from 1.1.2023 (formerly EUR 10.68)	EUR 9.69, for periods from 1.1.2023 (formerly EUR 7.45)
In Slovenia breakfast paid	reduction 10%	reduction 15%	/
In Slovenia breakfast paid	Eur 25.03 for periods from 1.1.2023 (formerly EUR 19.25)	Eur 11.80 for periods from 1.1.2023 (formerly EUR 9.08)	EUR 9.69 for periods from 1.1.2023 (formerly 7.45 eur)

JUBILEE AWARD

For payments from 01.01.2023

for 10 years of service 30% Average salary in RS 590.88 eur* (formerly 460 eur)

for 20 years of service 45% Average salary in RS 886.32 eur* (formerly 689 eur)

for 30 years of service 60% Average salary in RS 1,181.75 eur* (formerly 919 eur)

for 40 years of service 75% Average salary in RS 1,477.19 eur* (formerly 919 eur)

SEVERANCE PAY ON RETIREMENT

for payments after 31. 12. 2022, 300 % of the last known average annual salary of employees in Slovenia, calculated per month , is EUR 5,908.77, (for payments up to 31. 12. 2022 the amount is EUR 4,063).

Severance pay on the final retirement of a worker, who is entitled to a partial invalidity pension shall be treated as a severance pay at retirement (for payments after 31. 12. 2022, tax-free up to 300 % of the last known average annual salary in the Republic of Slovenia, calculated per month, i.e. EUR 5,908,77; for payments up to 31 December 2022 4.063 eur).

SOLIDARITY ASSISTANCE

Under Article 11 of the Regulation on the tax treatment of reimbursements of costs and other income from an employment relationship, solidarity aid is not counted in the taxable amount:

- in the event of the death of an accessor or a family member, up to a maximum of EUR 5 000 (valid for payments under 31.12.2022, formerly EUR 3,443),
- in the event of a serious disability or prolonged illness of an edip and an elemental accident or fire affecting an ediff, up to a maximum of EUR 2 000 (applies to payouts of EUR 31.12.2022, formerly EUR 1,252).

PAYMENTS TO PUPILS AND STUDENTS FOR MANDATORY PRACTICAL WORK

Payments to students for mandatory practical work, according to the rules governing education, for periods from 1 January 2023 they are not counted in the taxable amount up to 15 % of the last known average annual salary of employees in Slovenia, calculated per month , i.e. EUR 295.44 for mandatory practical work carried out over a period of one month (for periods prior to that date, no fixed tax base of EUR 172 is counted).

HOME WORK BENEFIT

The novella ZDoh-2AA (OSH, No. 158/22) amends from 1. 1. 2023 clause 10. point 44 of Article ZDoh-2, according to which compensation for the use of own resources at home work in accordance with the rules governing employment relationships, provided that it is provided for by specific regulations or by a collective agreement of a general or employer act, it does not count in the tax base of income from the employment relationship up to 0.20% of the last known average annual salary of employees in Slovenia, calculated per month, for each day of work at home, which, taking into account the last known average earnings published by the Statistical Office of the Republic of Slovenia for 2021 (EUR 1,969.59), is EUR 3.94 per day.