

2724.

In accordance with article 75, paragraphs 1 and 2 of the Constitution of the Republic of Macedonia, the President of the Republic of Macedonia and the President of the Assembly of the Republic of Macedonia, issue the following

DECREE
PROMULGATING THE LAW AMENDING AND SUPPLEMENTING THE LAW ON
MINIMUM WAGE IN THE REPUBLIC OF MACEDONIA

The Law amending and supplementing the Law on Minimum Wage in the Republic of Macedonia, enacted by the Assembly of the Republic of Macedonia at its session held on 23 July 2018, is hereby promulgated.

No. 08-4495/1
23 July 2018
Skopje

President of the Republic of
Macedonia
Gjorgje Ivanov, Ph.D., signed

President of the Assembly of
the Republic of Macedonia
Talat Xhaferi, MA, signed

LAW
AMENDING AND SUPPLEMENTING THE LAW ON MINIMUM WAGE IN THE REPUBLIC
OF MACEDONIA

Article 1

In the Law on Minimum Wage in the Republic of Macedonia ("Official Gazette of the Republic of Macedonia" no. 11/12, 30/14, 180/14, 81/15, 129/15 and 132/17), the following wording "the financial support for the increase of wages in an amount higher than the minimum wage" after the comma in article 1.

Article 2

The title of Section III shall be amended and read:

„III. FINANCIAL SUPPORT FOR THE INCREASE OF WAGES IN AN AMOUNT HIGHER
THAN THE MINIMUM WAGE”.

Article 3

Article 5 shall be amended and read:

“The purpose of the financial support for the increase of wages in an amount higher than the minimum wage (hereinafter: financial support) is to provide incentive to the employers to pay the employees wages that are higher than the minimum wage set forth by the present Law, so as to improve the economic standard and stimulate the economic growth and development in the Republic of Macedonia”.

Article 4

Six new articles, 5-a, 5-b, 5-c, 5-d and 5-e shall be added after article 5 and read as follows:

"Article 5-a

The financial support shall be provided to employers that have the status of a legal entity or are performing an activity independently, and which, in the preceding year, had expenses for the employees (wages, allowances, taxes and allowances and contributions of the mandatory social insurance) in the amount exceeding 50% of the total expenditures, according to the data in the annual account deposited in the Central Register of the Republic of Macedonia, with the exception of employers from the public sector and employers pursuing an activity of public interest.

Article 5-b

(1) The financial support shall be provided for the employer referred to in Article 5-a of the present Law who shall fulfill the following conditions:

- the employer has paid the employee an average gross wage up to MKD 26,250 in October, November and December 2017,
- the employer has not been exempt from the payment of mandatory social insurance contributions and/or personal income tax for the employee,
- the employer has the status of an active incumbent, i.e. is not in the process of bankruptcy or liquidation or a striking off procedure in accordance with Articles 477, 477-a, 552-a and 552-b of the Company Law, and
- the employer has settled its obligations for the payment of wages, contributions of the mandatory social insurance and taxes as of the last day of the month subject of the financial support.

(2) The financial support shall be realized following the disbursement of the wage for the month subject of the financial support.

Article 5-c

(1) In the monthly calculations for integrated collection submitted to the Public Revenues Office, and in compliance with the Law on mandatory social security contributions, the employer shall clearly mark the employees, subject of Article 5-d of the present Law, for whom the provision of financial support is requested.

(2) For the purposes of disbursement of the financial support, the Public Revenues Office shall submit the processed data referred to in paragraph (1) of the present Article to the Ministry of Labour and Social Policy within 30 days upon the end of the month subject of the request for financial support.

(3) The financial support shall be paid through the Ministry of Labour and Social Policy.

(4) The manner of granting the financial support shall be prescribed by the Minister of labour and social policy in consultations with the Minister of finance.

Article 5-d

(1) The funds for the payment of the financial support shall be provided from the Budget of the Republic of Macedonia. The financial support shall be paid for the period July 2018 – December 2019.

(2) The financial support per employee shall amount to 30% of the difference between the gross wage of the employee in the current month and the average gross wage of the employee paid in October, November and December 2017, and it shall not exceed MKD 1,200 monthly per employee.

(3) The gross wage referred to in paragraph (2) of the present article shall be the calculate gross base wage from the monthly calculation for integrated collection.

(4) The rate of the minimum wage of the employee under paragraph (2) of the present article who is working part time or less hours of work than the full hours of work shall be calculated in proportion to the number of hours worked.

Article 5-e

(1) The employer who shall receive financial support shall be obligated:

- to retain the supported employee at least one year after the expiry of the period of financial support.

- not to reduce the net wage of the employee at least one year after the expiry of the financial support in relation to the average net wage paid in the months when the employer received financial support, and

- not to reduce the average number of full time employees within the period of the financial support in relation to the average number of employees in the preceding year.

(2) The employer who shall fail to meet the requirements referred to in paragraph (1) of the present article shall be obliged to repay the financial support received in accordance with the present Law, within 30 days upon the day of deregistration of the supported employee, except in the event of retirement, termination of employment at the employee's fault or initiative, and death of the employee.

Article 5-f

(1) The Public Revenues Office shall verify the fulfillment of the requirements set forth in articles 5-a and 5-b of the present Law.

(2) The Ministry of Labour and Social Policy shall verify the fulfillment of the requirements set forth in article 5-e, paragraph (1), indents 1 and 3 of the present Law, in accordance with data submitted monthly to the Ministry of Labour and Social Policy by the Employment Service Agency of the Republic of Macedonia.

(3) The Ministry of Labour and Social Policy shall verify the fulfillment of the requirements set forth in article 5-e, paragraph (1), indent 2 of the present Law, in accordance with data submitted monthly to the Ministry of Labour and Social Policy by the Public Revenues Office.”

Article 5

After Section III, a new Section III-a and new article 5-e shall be added and read:

“III-a INSPECTION SUPERVISION

Article 5-g

The supervision over the enforcement of the present Law shall be carried out by the State Labour Inspectorate”.

Article 6

The bylaw referred to in the present Law shall be enacted within a period of 15 days upon the entry into force of the present Law.

Article 7

The Legislative Committee of the Assembly of the Republic of Macedonia is hereby authorized to establish the consolidated text of the Law on Minimum Wage in the Republic of Macedonia.

Article 8

The present Law shall enter into force as of the day of its publication in the "Official Gazette of the Republic of Macedonia”.