

Sb Newsletter

CHANGES IN THE BULGARIAN LEGISLATION

Labour Code, Persons with Disabilities Act,
State Social Security Budget Act,
Income Taxes on Natural Persons Act



1. MINIMUM MONTHLY SALARY

From 1st of January 2021, the amount of the minimum monthly salary for the country is BGN 650 and the minimum salary for one hour is BGN 3.92 with a normal working time of 8 hours and a 5-day working week. The amount of the minimum monthly salary is determined for a full working month.

ACCENT:

**BGN 650
is the minimum
monthly salary**

2. SOCIAL SECURITY AND COMPENSATION

The following are determined:

- The minimum monthly amount of the insurance income for the self-employed persons is BGN 650
- The amount of the monetary compensation for raising a child up to two years of age is BGN 380
- The daily minimum amount of the compensation for unemployment is BGN 12.00 and daily maximum amount of compensation for unemployment is BGN 74.29

ACCENT:

**BGN 380
for raising a child
up to 2 years of age**

**Minimum BGN 12
per day for the
unemployed**

3. FOOD VOUCHERS

The maximum monthly non-taxable amount of food vouchers for each employee is increased from BGN 60 to BGN 80 from the beginning of 2021.

ACCENT:

**BGN 80 for
food vouchers**

4. NIGHT WORK

From 1st of January 2021, for each hour night work or for part of it between 10 PM and 6 AM to the employees shall be paid additional remuneration for night work in the amount of not less than 0.15 per cent of the minimum salary, but not less than BGN 1 (one). The employer is now obliged to provide employees with free food, instead of warm food, as it was required until now.

5.SUMMARY CALCULATION OF WORKING TIME

The employer can establish Summary calculation of working time and determinate a period, for which shall be established a summary calculation of working time, with duration from 1 to 4 months.

With a collective agreement can be determined a period for summary calculation of working time up to 12 months.

ACCENT:

From 1 to 4 months duration for Summary calculation of working time

6.OVERTIME WORK

The duration of the overtime work in one calendar year for one employee may not exceed 150 hours.

With collective labor agreement it may be agreed a longer duration of the overtime work, but not more than 300 hours in a one calendar year.

The duration of overtime work may not exceed:

- **30 hours of day or 20 hours of night work in one calendar month**
- **6 hours of day or 4 hours of night work in one calendar week**
- **3 hours of day or 2 hours of night work in two consecutive working days**

7.LABOUR RELATIONS

The employee may enter into an employment contract with the employer for whom he works, for performing of a work which is not within the scope of his employment obligations, out of the established for him working hours.

8. PAID ANNUAL LEAVE

According to an amendment of a Labour Code, when the employee enters at work for the first time, he may use his paid annual leave when acquires at least 4 months length of service.

Upon termination of employment before the acquisition of the 4 months length of service, the employee is entitled to compensation for unused paid annual leave.

ACCENT:

Paid annual leave after 4 months of service

9. BUSINESS TRIPS IN THE COUNTRY

At the request of the user company, the sended worker or employee may be seconded for the performance of his duties outside his place of permanent employment, from the side of the company providing temporary employment.

The request should be sent by the user company to the company providing temporary employment, 5 working days before the business trip.

10. PEOPLE WITH DISABILITIES

For start-ups companies the obligation for hiring of employees with permanent disabilities, in accordance with the specified in the law quota, arises in the year following the year of their registration.

11. TAX RELIEF FOR CHILDREN AND CHILDREN WITH DISABILITIES

The amount of tax relief for children for 2021 is BGN 4,500 for one child, BGN 9,000 for two children, BGN 13,500 for three or more children.

The amount of the tax relief for children with disabilities is increased to BGN 9,000

ACCENT:

Up to BGN 9,000 tax relief for a child with disabilities



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