

Global Payroll Association Presents

# Slovakia





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# Slovakia

## A Brief Country Overview and Payroll Highlights

### A brief country overview:

Right at the heart of Europe and with a history intertwined with that of its neighbours, Slovakia has proudly preserved its own language and distinct cultural traditions.

It was part of Czechoslovakia until the "velvet divorce" in January 1993.

Having uncoupled itself from its western neighbour, Slovakia at first struggled to prove itself as an independent democracy, but by the time of the twentieth anniversary of the "velvet divorce" in January 2013, it had come to be seen as one of Europe's biggest success stories.

The first five years after independence were marked by frosty relations with the European Union and Nato as a result of concerns over the Slovak leadership's democratic credentials.



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# Key Country facts

**Official Language:** Slovak

**Currency:** Euro

**Country dial code:** 421

**Country abbreviation:** SK

**Statutory filing payment methods:** Electronic via Bank transfer

**National minimum wage:** 380.00 EUR per month

**Annual filing Deadline:** 31 March

## Public Holidays In Slovakia

| Holidays in Slovakia 2015/16 |              |                                                 |                  |
|------------------------------|--------------|-------------------------------------------------|------------------|
| 2015                         | 2016         | Holiday                                         | Holiday Type     |
| 01 January                   | 01 January   | Day of the Establishment of the Slovak Republic | National Holiday |
| 06 January                   | 06 January   | Epiphany                                        | National Holiday |
| 03 April                     | 25 March     | Good Friday                                     | National Holiday |
| 06 April                     | 28 March     | Easter Monday                                   | National Holiday |
| 01 May                       | 01 May       | Labour Day                                      | National Holiday |
| 08 May                       | 08 May       | Day of Victory over fascism                     | National Holiday |
| 05 July                      | 05 July      | St Cyril and Methodius Day                      | National Holiday |
| 29 August                    | 29 August    | Slovak National Uprising anniversary            | National Holiday |
| 01 September                 | 01 September | Slovak Constitution Day                         | National Holiday |
| 15 September                 | 15 September | Day of Our Lady of Sorrows                      | National Holiday |
| 01 November                  | 01 November  | All Saints Day                                  | National Holiday |
| 17 November                  | 17 November  | Struggle for Freedom and Democracy Day          | National Holiday |
| 24 December                  | 24 December  | Christmas Eve                                   | National Holiday |
| 25 December                  | 25 December  | Christmas Day                                   | National Holiday |
| 26 December                  | 26 December  | St Stephens Day                                 | National Holiday |

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# **Business and culture in Slovakia**

## **What you need to know about processing payroll in Slovakia**

### **Establishing as an Employer in Slovakia**

The conditions applying to setting up a company in Slovakia are set out in the Commercial Code.

Under the terms of the Code you may participate as a foreign national or legal entity in setting up a Slovak legal entity, or you may become a partner in an existing company. You or a legal entity may set up a Slovak legal entity or you may become the sole partner in such an entity, provided that the Slovak Commercial Code permits a sole founder or a sole partner.

It is possible to do business as:

- a natural person not entered in the Commercial Register or a natural person entered in the Commercial Register;
- a legal entity in the form of a commercial company.

You may be registered as a business owner in Slovakia if you are:

- an individual or legal entity entered in the Commercial Register;
- an individual or legal entity doing business on the basis of a trading licence;
- an individual or legal entity doing business on the basis of a licence other than a trading licence (e.g. lawyer, artist, sportsman, translator, interpreter, specialist, civil engineer, registered architect, self-employed farmer, etc.);
- an individual engaged in agricultural production, and therefore registered in the relevant list.



Owing to its strategic position, the cliff (altitude of 212 meters) at the confluence of the Danube and Morava rivers was an ideal place for a fort. Its owner could control the important trade route along the Danube as well as one branch of the Amber Road. That is why the site has been settled since the Neolithic and fortified since the Bronze and Iron Age. Later, both the Celts and the Romans built strong fortresses there.

The castle stands just inside Slovak territory on the frontier between Slovakia (previously part of Czechoslovakia) and Austria. The border runs from west to east along the Morava River and subsequently the Danube. Prior to 1989, the Iron Curtain between the Eastern Bloc and the West ran just in front of the castle. Although the castle was open to the public, the area surrounding it constituted a restricted military zone, and was heavily fortified with watchtowers and barbed wire. After the Velvet Revolution the area was demilitarised.

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## Employment

The basic **forms of employment in Slovakia** include:

- employment for an indefinite period,
- employment for a temporary – defined period,
- part-time employment,
- working from home and teleworking, and
- employment of a student of a vocational school or institute.

Employment is for an indefinite period if the employment contract does not expressly specify the duration of the employment or where the legal requirements for signing an employment contract for a temporary period cannot be complied with.

An employment contract for a temporary period may only be signed for a maximum period of three years.

Part-time employment contract – an employer may specify a shorter working time than the statutory maximum working week (working time may not be allocated for each working day), and the employee is paid a wage corresponding to this shorter working time arrangement.

**Employment starts** on the day specified in the employment contract.

**Probationary period:** an employment contract may specify a probationary period which should not be more than 3 months (some senior managerial positions can have 6 months probationary period); the probationary period may not be extended. The notice period is 2 months.

The standard maximum weekly **working time** for employees in the Slovak Republic is 40 hours.

After 4 hours of work per day an employee is entitled to contribution to his/her **board** (in the form of meal tickets redeemable for a restaurant or canteen meal).

**Annual paid holiday:** The basic leave entitlement of paid holiday is **at least four weeks** (20 days) in a calendar year; it can be even longer (usually one more week) provided it is set in the collective agreement, or on the basis of age – after reaching the age of 33.

## Getting down to business

The basic way of greeting people is by shaking the right hand and saying “dobré den” (good morning/afternoon), “dobrý večer” (good evening) or welcoming phrases “vítám vás”(welcome) or “těší mne, že vás mohu přivítat v naší společnosti” (I am pleased to welcome you to our company). Without regard to gender, the host will always offer their hand first.

When shaking hands, you should have a firm handshake because a weak handshake can be taken to mean that you are weak or unsure of yourself. Conversely, a handshake that is too strong might be an indication that you will be inflexible and not open to proposals that might be put forward in the meeting. It is always good to maintain eye contact as a demonstration of openness and sincerity. You should avoid over friendly gestures like slapping on the back, hugging, kissing on the cheek or hands in any business situation. The kissing of a woman’s hand is also no longer acceptable in a business setting.

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## **Visas and work permits in Slovakia**

Citizens of European Union do not need work permit if they want to work in Slovakia. They have free entry to Slovakia. All citizens who come from non EU countries must apply for temporary residence permit. It is granted for a maximum period of 2 years, for seasonal work maximum 6 months. It may be extended always for maximum 2 years. If you are interested in working in Slovakia, contact the embassy of the Slovak Republic in your country.

### **Types of visas currently available:**

#### **Type A Schengen visa: airport transit visa**

You can normally stay in the international transit area at the airport without a visa while waiting for a connecting flight. However, some nationalities are required to have a valid visa, even if they do not leave the international transit area. The Airport Transit Visa only authorises the holder to transit through the airport's international transit area.

#### **Type C Schengen visa: entry visa**

The visa entitles its holder to enter and stay in the Schengen area for not more than a total of 90 days within a six-month period subsequent to the date of the first entry. This visa may be issued for one or several entries (single entry and multiple entry visa).

#### **National visa type D (long-stay)**

National (long-stay) visa may be issued in relation to the granted residence permit or in connection with Slovakia's commitments under international treaties or for the benefit of the Slovak Republic. It is allowed for long-term visa holders to travel to other member states (outside the frontier of the state who issued the visa), however the total of stay cannot exceed 90 days in any six month period.

### **What documents will be required?**

When intending to apply for visa the foreign nationals are urged to contact the territorially competent Slovak embassy/consulate general in order to receive a detailed and up-to-date information on visa requirements since the general information provide below may not fully cover the visa requirements applicable in the third country.

- A valid passport, with at least six months validity remaining
- One application form, fully completed and signed
- Colored photograph of face not older than three months
- Clear trip purpose
- Proof of funds either in a bank statement or as travelers cheques for traveling and staying in Schengen

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- Onward/return ticket or confirmed itinerary
- Documentation of valid travel and medical insurance (minimum cover of EUR 30,000) must be shown before the visa can be issued
- Proof of EUR 60 visa fee payment

### **Time required to issue a Visa:**

The visa application procedure may be lengthy in some cases. Therefore, you should file your application well in advance, but not sooner than three months prior to your planned trip. Under the applicable law, the visa application procedure shall not take longer than 15 days, in exceptional cases the decision may take up to 60 days.

Exemptions apply to the nationals of the third countries which have signed Community-level visa facilitation agreements. Such countries include Albania, Bosnia and Herzegovina, Montenegro, Macedonia, Moldova, the Russian Federation, Serbia, Georgia and Ukraine. With respect to the nationals of the aforementioned countries, the decision must be delivered within 10 calendar days of the delivery of a completed visa application. Nationals of Macedonia, Montenegro and Serbia don't need visa, if they are holders of biometric passports.

### **How long is the Visa valid for?**

Tourist visa are from one to 90 days in a 180-day range from the issue date. For stays over 90 days it is necessary to have a long-stay visa issued by the destination country. In case of not meeting the requirements for a Schengen visa is it possible to apply for a special visa allowing entry only into the destination country not all Schengen countries (e.g. for special humanitarian trips etc.). The transit visas are issued for up to five days.

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# Tax & Social Security

## Tax

### **Which income will be taxed in Slovakia?**

- **Resident in Slovakia?** ( *living there for min. **183 consecutive days** over 12 months*) You must pay tax on your worldwide income there.
- **Not resident in Slovakia?** You only pay tax on income earned there.
- **Income from other EU countries?** Check you never pay tax twice on the same income.

### **How much will you pay?**

*Income tax rates for 2015*

Two rates apply:

- 19% on income up to 35 022 EUR
- 25% on income above 35 022 EUR

In calculating your taxable income, take account of any **allowances** or **deductions** for expenditure you are entitled to.

### **How and when do you pay?**

Your **employer deducts** income tax and social security contributions from your salary.

Do you have to file a **tax return**?

**YES** — if you have income other than your salary (deadline **March 31**)

**NO** — if your salary is your only income.

## Social security

The Social Insurance System in Slovakia comprises apart from the sickness insurance, pension insurance and accident insurance, also of the unemployment insurance with the current inclusion of the legal form of providing benefits out of this system, and of the insurance in case of employer's insolvency named the guarantee insurance. The competency in the area of unemployment benefits provision and guarantee insurance benefits has been taken over from the National Labour Office by the Social Insurance Agency (SIA). The SIA provides for disbursement of unemployment benefits, the job seeking registry is administered by the Centre of Labour, Social Affairs and Family.

The Social Insurance Agency is a statutory institution with a nationwide competency in the area of the sickness insurance, the pension insurance, the accident insurance, the unemployment insurance and the guarantee insurance. Its executive bodies consist of the Headquarters and 37 Branch Offices.

The Headquarters regulates, controls and methodologically guides Branch Offices, and is in charge of the pension insurance area and of two types of benefits from the accident insurance. Branch Offices are

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responsible for the collection and recovery of the sickness, unemployment and guarantee contributions, benefits pay out, as well as for a direct contact with clients.

### **The scope of operation of the SIA within the application of EC Law.**

SIA has been designated to be the competent and the liaison institution for the following branches of social security:

- Sickness benefit
- Maternity and equivalent paternity benefits
- Invalidity benefits
- Old - age benefits
- Survivors' benefits
- Benefits in respect of accidents at work and occupational diseases

### **Tax reporting year**

The Tax year coincides with the calendar year, however it is possible for a taxpayer to elect for a different fiscal year.

### **Payslips**

Employers must provide employees with a payslip each month. Each month, the payslip should include a detailed list of all deductions to the employee's salary including taxes, social insurance and voluntary contributions.

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# Compliance

## Employer Registration

All companies and employees must be registered and de-registered with all Tax, Social Security and Health authorities. All employees have a right to be Union members and all employers have an obligation to enable Unions at the workplace.

## Starters/Registration

When a company employs employees, registration needs to take place as a form must be sent to the Tax authority and Social Security and Health Insurance offices within 8 days. Every health insurance company has its own format but their content is always the same.

## Leavers/De-registration

Final payment is to be made, if on an agreed payday, payment is due on the regular salary pay date, if not on an agreed payday, payment is on the last day in the month at the latest, after the month for which the salary is being paid i.e. in arrears. Also there is a requirement to issue employment and income confirmation.

Employee deregistration forms should be made on the same day that the final payment is paid.

## Data Retention

Employment payroll data must be maintained for ten years.

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# Statutory Absence/Payments

## Annual leave

If the employee has been continuously working with the same employer for at least 60 days in a calendar year, he/she automatically becomes entitled to annual vacation leave, i.e. in the amount of 4 weeks. If the employee has reached 33 years, he/she is legally entitled to 5 weeks of vacation leave.

However, the fact that the employee was entitled to annual vacation does not mean that he/she is not obliged to return part of their vacation leave to the employer -if the employee terminates employment relationship before the end of the calendar year, he/she is entitled to the vacation leave only for the months in which the employment relationship persisted.

In practice, it often happens that employees use all vacation leave during the summer, even though they plan to quit their job. Then at the termination of employment, employees are obliged to repay compensation to which they were not entitled, i.e. under the Labour Code, the employee is obliged to repay remuneration or its part to which he/she has lost entitlement or to which he was not entitled.

An employee shall be paid remuneration in the gross as well as returns it in the gross - if possible considering its income upon the termination of employment. If the employee repays remuneration in the gross, his social contributions and tax shall be reduced by the same amount.

## Parental leave

In connection with the birth and care of children, women are entitled to the maternity leave lasting 34 weeks.

If a woman is a single parent, she is entitled to the maternity leave of 37 weeks.

If a woman gives birth to two or more children at the same time, she is entitled to the maternity leave of 43 weeks.

The date of commencing the maternity leave is set by the attended physician, usually 6 weeks before the expected date of childbirth (at earliest 8 weeks prior to the childbirth). This period is calculated to the total duration of 34 weeks. In connection with the care for a new-born child, men are also entitled to the paternity leave of the same duration from the date of birth of the child of whom they take care.

For the purposes of extended care of children, employers are obliged to grant women and men who so request, parental leave until the day the child turns three years old (it can be requested at any time up to the age of 3 years, even if the mother/father has been working after the maternity/paternity leave).

In the case of children with long-term poor health requiring special care, employers are obliged to grant women and men, who so request, until the day the child turns six years old. Such leave is granted for the duration requested by the parent, but generally for at least one month.

Maternity leave granted in connection with the birth must not be shorter than 14 weeks and may not be terminated or interrupted before the lapse of 6 weeks from the date of the birth.

An employer must excuse the employee's absence from work on the grounds of incapacity for work due to illness or injury, periods of maternity and parental leave, quarantine, attending to a sick family member or caring for a child younger than 10 years of age who for important reasons, cannot be left in the care of a childcare establishment or school that the child normally attends, or in case of medical examination of the person who otherwise takes care of the child.

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## **Sickness**

During the sick leave an employee/insured person does not receive any salary, but he/she, after being certified as temporarily unfit to work due to illness or injury, or due to quarantine by an authorised doctor, is entitled to a sick pay. It is at the rate of 25 % of the employee's basis of assessment for the first 3 days, then at the rate of 55 % of the employee's basis of assessment. During the period of first 10 days of the sick leave the benefits are paid by his/her employer; from the 11th day the sick pay is paid by the Social Insurance Agency (at the rate of 55 % of the employee's basis of assessment).

(The daily assessment base for the determination of sickness benefits is the quotient of the sum of the assessment bases, based on which the insured person paid sickness insurance in the relevant period, and the number of days in the relevant period.)

### **Conditions of entitlement:**

- valid sickness insurance;
- after termination of sickness insurance – being in the period of entitlement to sickness benefits or within the duration of the protective period. The duration of the protective period is 7 days. If the period of sickness insurance was shorter than 7 days, the duration of the protective period is equal to the duration of sickness insurance. The duration of the protective period for a female insured person, whose sickness insurance terminated at the time of her pregnancy, is 8 months;
- persons with voluntary sickness insurance are entitled to sickness benefits if, during the last 2 years preceding temporary incapacity to work, they were covered by sickness insurance for not less than 270 days;
- entitlement to sickness benefits ceases on the day following the last day of temporary incapacity to work, not later than with the lapse of the 52nd week from the beginning of temporary incapacity to work (support period);
- employees are entitled to sickness benefits if they do not receive income that may be considered

## **Benefits**

### **Nursing benefit**

Sickness insurance entitles an insured person for a nursing benefit – an income to be paid during the nursing of a sick child, sick husband/wife, sick parent or sick husband's/wife's parent or taking care of a child under 10 years of age that is placed under quarantine. In addition, the nursing benefit can be paid also when the preschool or school establishment, that the child normally attends, are dissolved or placed under quarantine, or in case of sickness or quarantine of the person who otherwise takes care of the child or in the case of hospitalisation of that person due to expected delivery.

Benefits for nursing a sick relative are at the rate of 55 % of the daily assessment base, or of the probable daily assessment base, they are provided from the 1st day of the care to the end of the care, at maximum for 10 days. It is provided for the same case only once and only to 1 insured person.

### **Equalisation benefit**

The female employee is entitled to this kind of benefit, if redeployed for another job, as the work performed before is prohibited to pregnant women or, according to the medical report threatens her pregnancy, and the work she was transferred to provides for a lower income without her fault, compared to the income she had earned before her redeployment. The amount of the equalisation benefit is 55 % of the difference between the monthly assessment basis and the assessment basis from which the female employee pays premium for the sickness insurance in separate calendar months after being transferred to

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another job. The equalisation benefit is provided for a calendar month, even if the female employee was transferred to another job or secondment was finished during the calendar month.

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