

Slovakia

Payroll & Employment Law Guide

2026 Edition · Last updated October 16, 2026

Labour Code 311/2001, the 2026 income tax schedule and social insurance system

Overview

A reference for employing in Slovakia

The s.r.o. is the most common limited-liability form in Slovakia. Commercial Register entry, tax registration, the public electronic mailbox and social and health insurance registrations for the first employee should be managed as one operating plan.

915 EUR 2026 STATUTORY MONTHLY MINIMUM WAGE	9.4% STANDARD EMPLOYEE SOCIAL INSURANCE	25.2% STANDARD EMPLOYER SOCIAL INSURANCE	14 days EMPLOYER-FUNDED SICKNESS PERIOD FROM 2026
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WHAT THIS GUIDE COVERS

I	Company Formation and Business Environment	The s.r.o.
II	Working Conditions and Leave Entitlements	Labour Code 311/2001 sets the general working week at 40 hours.
III	Tax and Social Security	Employment income is taxed under a four-bracket progressive schedule in 2026.
IV	Payroll Operations	Pay conditions must appear in the written contract or an incorporated collective agreement.
V	Hiring and Termination	The employment contract must be written and state the role, workplace, start date and pay conditions.
VI	Pay and Benefits	From January 1, 2026, the general monthly minimum wage is EUR 915 and the hourly amount for a 40-hour week is EUR 5.259.
VII	Visas and Work Permits	EU, EEA and Swiss nationals can access the labour market without a work permit, while residence and information formalities remain.
VIII	Practical Notes and Compliance Risks	The most common Slovak payroll risk is a mismatch in dates or pay components between the contract, social insurance, health insurance and tax records.
IX	Incentives and Employer Support Schemes	Slovak employer support usually requires a suitable candidate, a new job, a prior written agreement with the labour office and a retention commitment.

I —

Company Formation and Business Environment

The s.r.o. is the most common limited-liability form in Slovakia. Commercial Register entry, tax registration, the public electronic mailbox and social and health insurance registrations for the first employee should be managed as one operating plan.

STRUCTURE OR STEP	CURRENT RULE	OPERATING NOTE
s.r.o.	Minimum capital EUR 5,000	Minimum contribution per member EUR 750
Multi-member s.r.o.	At least EUR 2,500 paid before registration	Memorandum and contribution declaration required
Commercial Register	Electronic filing is available	Complete trade authorisation before registration
Tax registration	DIČ tax identifier is created	VAT exposure is assessed separately by activity
Public communication	Corporate electronic mailbox	Plan access for authorised foreign directors
First employee	Social and health insurance registration	Complete the registration chain before work starts

A foreign company choosing a subsidiary, branch or cross-border employer model should assess corporate tax and permanent-establishment exposure separately. For payroll, the decisive question is who acts as the employer and contribution payer in Slovakia.

Verify before payroll

EOR note: Slovak law does not provide a separate Employer of Record status that removes all employer obligations. Temporary assignment and labour supply may be licensed activities. The contractual employer, actual direction relationship and workplace must be reviewed together.

II · WORKING CONDITIONS AND LEAVE ENTITLEMENTS

Labour Code 311/2001 sets the general working week at 40 hours. The shift pattern and hazardous work can produce a shorter weekly limit. Working time, overtime, night work and leave records must remain audit-ready.

II

Working Conditions and Leave Entitlements

TOPIC	DURATION OR RATE	CORE RULE
Normal working time	40 hours/week	A shorter limit may apply to shift work
Overtime premium	At least 25%	At least 35% for hazardous work
Annual leave	At least 4 weeks	5 weeks at age 33+ or with permanent child care
Education roles	At least 8 weeks	Limited to roles listed by law
Maternity leave	34 weeks	37 for a single mother, 43 after a multiple birth
Paternity benefit	2 weeks	Within the first 6 weeks after birth
Parental leave	Until the child reaches age 3	Until age 6 for a long-term adverse health condition

From January 1, 2026, the employer pays income compensation for the first 14 calendar days of temporary incapacity. The Social Insurance Agency takes over from day 15. Under the general calculation, the first 3 days use 25% of the daily basis and the remaining employer period uses 55%. The employer should reconcile the ePN record with payroll and contribution days.

Verify before payroll

Leave plan: Annual leave is defined in weeks and converted through the working calendar. The age 33 or child-care status and any additional collective-agreement entitlement should be configured as separate, evidence-based payroll rules.

III · TAX AND SOCIAL SECURITY

Employment income is taxed under a four-bracket progressive schedule in 2026. Social insurance and health insurance are paid to separate systems with different assessment-base rules. Both systems must be considered for a standard employee.

III —

Tax and Social Security

ITEM	2026 RATE OR THRESHOLD	EXPLANATION
PIT bracket 1	19%, up to EUR 43,983.32	Annual tax base
PIT bracket 2	25%, up to EUR 60,349.21	Portion above the lower threshold
PIT bracket 3	30%, up to EUR 75,010.32	Portion above the lower threshold
PIT bracket 4	35%	Above EUR 75,010.32
Employee social insurance	9.4%	Ordinary employee total
Employer social insurance	25.2%	Ordinary total including accident insurance
Employee health insurance	5%	2.5% for an employee with disability status
Employer health insurance	11%	5.5% for an employee with disability status

The 2026 monthly maximum assessment base for social insurance is EUR 16,764. Accident insurance sits outside that cap. There is no ordinary maximum assessment base for health insurance. High-earner employer cost should therefore not be modelled with one combined flat percentage.

For an employee whose tax base does not exceed EUR 26,083.13, the maximum annual personal allowance is EUR 5,966.73, equal to EUR 497.23 per month. The allowance falls under a formula at higher bases. The employee declaration, residence status and other income can change the annual reconciliation.

IV · PAYROLL OPERATIONS

Pay conditions must appear in the written contract or an incorporated collective agreement. Pay is delivered on the agreed pay date, and the employee receives a written or agreed electronic statement of accruals, deductions and total employer cost.



IV —

Payroll Operations

OPERATION	RULE	CONTROL
Onboarding	Social insurance registration before work starts	Retain the pre-start timestamp
Offboarding	Deregister from social insurance within 8 days	Match the termination date
Monthly contribution report	By the last day of the following month	Separate regular and irregular income
Contribution payment	Linked to the employer's pay date	Check institution account and reference
Tax advance	Withheld through monthly payroll	Keep employee declarations current
Payroll statement	Gross, net, deductions and employer cost	Written or agreed electronic format
Annual tax reconciliation	Subject to employee request and eligibility	Confirm the deadline for each tax year

The Social Insurance Agency, health insurer and Financial Administration should see the same employee identity, period and pay components. Regular salary, bonus, benefit in kind, sickness compensation and expense reimbursement require separate coding. Payment to the wrong institution or with the wrong variable symbol may show as arrears.

Verify before payroll

File principle: Link the contract, onboarding notice, monthly calculation, leave and termination documents in one employee file. Retention follows the labour, tax, accounting or social-insurance nature of each record. One universal period should not be assumed.

V · HIRING AND TERMINATION

The employment contract must be written and state the role, workplace, start date and pay conditions. Fixed-term employment should remain exceptional. The general limit for the same work is 2 years with no more than 2 extensions or renewals in that period.



V —

Hiring and Termination

TOPIC	CURRENT RULE	APPLICATION
Probation	Generally 3 months	6 months for executives listed by law
Start registration	Before work starts	Use Social Insurance eServices
Employee information	Contract and working conditions in writing	Changes are also made in writing
General notice	At least 1 month	2 or 3 months by service and reason
Severance after employer notice	1-4 average monthly earnings	Depends on statutory ground and service
Severance by agreement	1-5 average monthly earnings	Depends on ground and service
Final registration	Deregistration within 8 days	Complete employment certificate and final pay

An employer must state a true, clear and fixed reason for termination. For organisational or health grounds, check whether another suitable role must first be offered. Pregnancy, maternity and parental-leave periods carry special protection.

Severance is not automatic for every separation. It varies with employer notice or agreement, the statutory ground and service. The final payroll should show unused leave, pay, expenses and severance as separate items.

VI · PAY AND BENEFITS

From January 1, 2026, the general monthly minimum wage is EUR 915 and the hourly amount for a 40-hour week is EUR 5.259. Where a collective agreement does not set pay conditions, the job's degree of difficulty creates an additional minimum entitlement.

VI — Pay and Benefits

DEGREE OF DIFFICULTY	MONTHLY FLOOR	HOURLY FLOOR AT 40 HOURS/WEEK
1	EUR 915	EUR 5.259
2	EUR 1,031	EUR 5.925
3	EUR 1,147	EUR 6.592
4	EUR 1,263	EUR 7.259
5	EUR 1,379	EUR 7.925
6	EUR 1,495	EUR 8.592

The employer must assign each job a degree based on its most demanding activity. Overtime, night, Saturday, Sunday, public-holiday and difficult-work premiums do not replace the normal floor. Holiday pay and sickness compensation follow their own calculation bases.

13th- and 14th-month payments are not generally mandatory. A contract, internal rule or collective agreement may create an entitlement. Tax limits for meals, travel and home-working expenses should be checked annually. Whether an item is expense reimbursement or pay depends on evidence and use.

VII · VISAS AND WORK PERMITS

EU, EEA and Swiss nationals can access the labour market without a work permit, while residence and information formalities remain. For a third-country national, the route depends on the role and employee category.

VII —

Visas and Work Permits

ROUTE OR STEP	CURRENT RULE	EMPLOYER CONTROL
EU/EEA/Switzerland	No work permit	Residence and information-card steps
Single permit	Residence and work combined	Employer and role must match the permit
Vacancy, single permit	At least 20 working days before filing	Check whether an exemption applies
EU Blue Card	At least 15 working days before filing	Qualification, contract and salary threshold
Start/end notice	Information to the labour office	Electronic or written form
Temporary EU posting	A1 and notification	Host-country working conditions

Actual work should not begin before authorisation. The employer must keep job title, workplace, working time and pay aligned between the permit file and payroll. A change of employer or a material role change may require a new procedure.

Verify before payroll

Cross-border note: Tax residence is not determined by applying a 183-day test alone. Employer location, the country where work is physically performed, permanent establishment and the tax treaty must be reviewed together. An A1 social-security certificate does not automatically determine the tax result.

VIII · PRACTICAL NOTES AND COMPLIANCE RISKS

The most common Slovak payroll risk is a mismatch in dates or pay components between the contract, social insurance, health insurance and tax records. A single employee data card should be created before the start date.

VIII —

Practical Notes and Compliance Risks

CONTROL	CORRECT APPROACH	MAIN RISK
Onboarding	Social insurance registration before work	Late registration and uninsured day
Health insurance	Match the employee's selected institution	Payment to the wrong insurer
Assessment cap	Calculate social and health separately	Applying the EUR 16,764 cap to health
Sickness in 2026	Employer 14 days, agency from day 15	Using the former 10-day rule
Leave	Evidence the 4/5/8-week status	Missing age or care entitlement
Termination	File reason, offer and period	Automatic severance assumption
Disability quota	Test 20 employees and 3.2%	Missing the annual evidence duty

The pay system must test the EUR 915 general floor together with the 6 degrees of difficulty. An employee's disability status can change the health rate. No reduction should be used without official evidence. Because the social cap does not apply to accident insurance, employer cost does not fall to zero even for high earners.

For EOR, temporary assignment, remote work or intra-group posting models, actual direction and employer responsibility matter more than the contract label. Access to personal data should be role-based and the GDPR ground for cross-border transfer documented.

IX —

Incentives and Employer Support Schemes

Slovak employer support usually requires a suitable candidate, a new job, a prior written agreement with the labour office and a retention commitment. A subsidy should not be treated as a firm payroll receivable before approval.

SUPPORT OR OBLIGATION	2026 VALUE	MAIN CONDITION
Disadvantaged candidate, lower-unemployment district	Up to EUR 645.58/month	30% total labour-cost limit
Disadvantaged candidate, higher-unemployment district	Up to EUR 860.78/month	40% total labour-cost limit
Specified candidate or under age 30	Up to EUR 1,291.17/month	80% of cost, 60% reference-cost limit
Standard support period	Up to 12 months	Written agreement and job retention
Jobseeker registered for 24+ months	Up to 24 months	Evidence of long-term registration
Disability employment quota	3.2% from at least 20 employees	Availability condition in the office register

The quota may be met through eligible disabled employment, a contract with a protected enterprise or a statutory levy. Without correct disability evidence and insurance registration, an employee should not be counted toward the quota.

Verify before payroll

Application order: Confirm candidate eligibility, open call, budget and written agreement before onboarding. The EUR 645.58, EUR 860.78 and EUR 1,291.17 caps are not automatic entitlements. They depend on the district and candidate class.

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Slovak payroll requires four income-tax bands, separate health and social insurance calculations, a 2026 sickness-rule change and lifecycle filings across multiple institutions. Datassist connects the local calculation with a central approval and reporting workflow.

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ONE COMPLIANCE OPERATION

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MISSED PAYROLL DEADLINES