

Slovenia

Payroll & Employment Law Guide

2026 Edition · Last updated October 16, 2026

2026 minimum wage, tax and social insurance rules for employers

Overview

A reference for employing in Slovenia

The d.o.o. is Slovenia's common limited-liability company. Eligible standard formations can be completed through the SPOT system. Company registration, tax records, banking, beneficial ownership and employer social-insurance readiness should be managed in one launch plan.

1,481.88 EUR	23.10%	17.10%	4 weeks
2026 GROSS MONTHLY MINIMUM WAGE	STANDARD EMPLOYEE CONTRIBUTIONS INCLUDING CARE	STANDARD EMPLOYER CONTRIBUTIONS INCLUDING CARE	MINIMUM ANNUAL LEAVE

WHAT THIS GUIDE COVERS

I	Company Formation and Business Environment	The d.o.o.
II	Working Conditions and Leave Entitlements	Full-time work is generally 40 hours/week and, as a rule, not set below 36 hours/week.
III	Tax and Social Security	Slovenia applies progressive personal income tax to employment income.
IV	Payroll Operations	Salary is paid by the 18th day of the month following the pay period.
V	Hiring and Termination	The employment contract is made in writing and should cover the role, workplace, start, working time, base salary, leave and notice information.
VI	Wages and Benefits	From 1 January 2026, the monthly gross minimum wage is 1,481.88 EUR.
VII	Visas and Work Permits	EU, EEA and Swiss nationals may work under free movement, although residence registration remains.
VIII	Practical Notes and Compliance Risks	A common Slovenian payroll risk is omitting long-term care from contribution totals or showing different periods in payroll, REK and bank records.
IX	Incentives and Employer Support Schemes	Zaposli.me 2026 can provide a monthly subsidy for hiring eligible registered unemployed people for at least 12 months.

I

Company Formation and Business Environment

The d.o.o. is Slovenia's common limited-liability company. Eligible standard formations can be completed through the SPOT system. Company registration, tax records, banking, beneficial ownership and employer social-insurance readiness should be managed in one launch plan.

STRUCTURE OR STEP	CURRENT RULE	OPERATIONAL NOTE
d.o.o.	Minimum capital 7,500 EUR	Contributions and ownership are recorded in formation documents
Standard formation	SPOT point or online process	Non-standard clauses may require a notary
Business register	AJPES registration	Keep company and representative data current
Tax registration	FURS obligations	Configure payroll filing access separately
Banking	Corporate account	Reconcile salary and public payments
First employee	Written contract and insurance registration	Complete within the statutory period

A foreign company choosing a subsidiary, branch or cross-border employment model should separately assess permanent-establishment and corporate-tax exposure. For payroll, the critical questions are who is the Slovenian employer and who files the employment data.

Verify before payroll

EOR note: A label in a service contract does not remove substantive employer responsibility. Direction, pay, registration, working time and health-and-safety obligations should be assessed together.

II · WORKING CONDITIONS AND LEAVE ENTITLEMENTS

Full-time work is generally 40 hours/week and, as a rule, not set below 36 hours/week. Working and rest time must be recorded. Overtime is an exception subject to statutory conditions, not a routine scheduling method.



II —

Working Conditions and Leave Entitlements

TOPIC	DURATION OR RATE	CORE RULE
Normal work	40 hours/week	General lower level 36 hours/week
Overtime	8 hours/week	Up to 20 hours/month
Annual overtime	170 hours	Up to 230 with consent or sector conditions
Annual leave	At least 4 weeks	Day equivalent follows the work schedule
Maternity leave	105 days	100% benefit, no general cap
Paternity leave	15 days	100% benefit, capped at 2.5 times average monthly wage
Parental leave	160 days each	320 total, 60 non-transferable days each

The leave entitlement is converted into days using the employee's weekly work pattern. A collective agreement, age, disability, children or difficult work may create greater entitlement. The employer should keep the annual leave decision and days used in written records.

For sickness, whether salary compensation is funded by the employer or health insurance depends on cause and duration. Payroll should keep the medical record, incapacity reason, employer-funded period and public reimbursement period as separate fields.

III · TAX AND SOCIAL SECURITY

Slovenia applies progressive personal income tax to employment income. A separate 1% long-term care contribution for the employee and employer was added to the standard social-insurance components from 1 July 2025.

III

Tax and Social Security

ITEM	2026 RATE OR THRESHOLD	EXPLANATION
PIT bracket 1	16% up to 9,721.43 EUR	Annual tax base
PIT bracket 2	26% up to 28,592.44 EUR	Portion above the lower threshold
PIT bracket 3	33% up to 57,184.88 EUR	Portion above the lower threshold
PIT bracket 4	39% up to 82,346.23 EUR	Portion above the lower threshold
PIT bracket 5	50%	Above 82,346.23 EUR
General annual allowance	5,551.93 EUR	Subject to statutory base rules

The legacy standard social-insurance components total 22.10% for the employee and 16.10% for the employer. After adding long-term care, the 2026 standard totals are 23.10% for the employee and 17.10% for the employer. Special insured statuses and exceptions require separate treatment.

PARTY	CORE COMPONENTS TOTAL	CARE CONTRIBUTION	2026 STANDARD TOTAL
Employee	22.10%	1%	23.10%
Employer	16.10%	1%	17.10%

Tax allowances and family benefits enter payroll through the employee's declaration and eligibility evidence. Multiple employers or foreign residence during the year can produce a difference on annual assessment.

IV · PAYROLL OPERATIONS

Salary is paid by the 18th day of the month following the pay period. For every payment, the employee receives a written payroll statement showing pay components, contributions, tax and net pay. The employer also provides an annual tax and contribution summary by 31 January of the following year.

IV —

Payroll Operations

OPERATION	DEADLINE OR RULE	CONTROL
Insurance registration	Statutory 8-day period	Reconcile with actual start and contract
Salary payment	By the 18th day of the next month	Check bank day and pay period
Payroll statement	On every payment date	Show gross, contributions, tax and net
REK return	On the taxable-payment calendar	Correct employee and payment-type coding
Annual summary	31 January of the next year	Tax and contribution totals must reconcile
Correction	Through the relevant period and return	Reason and difference leave an audit trail

Base salary, overtime, sickness compensation, holiday allowance, expenses and benefits in kind should use separate codes. Each item's legal character determines its tax and social-insurance base.

Verify before payroll

File principle: Link the contract, insurance registration, time and leave records, payroll statement, REK return and bank evidence to one employee file. Apply retention periods by document type.

V · HIRING AND TERMINATION

The employment contract is made in writing and should cover the role, workplace, start, working time, base salary, leave and notice information. A fixed-term contract should generally not exceed 2 years for the same work, and the statutory exception should be documented.



V —

Hiring and Termination

TOPIC	CURRENT RULE	APPLICATION
Written contract	Before starting work	State mandatory terms clearly
Insurance registration	Within 8 days	M-1 record and employee copy
Fixed term	Generally up to 2 years	Check exception and chained contracts
Notice	15-80 days	Depends on ground and service
Severance	Conditional	Depends on employer ground and service
Final payroll	At termination and payment date	Separate pay, leave and severance

The termination reason must be genuine, written and provable. Employer business grounds or incapacity, expiry of a fixed term, retirement or an employee's extraordinary termination can lead to different severance results.

Notice is not one automatic value. Probation, employee resignation, employer termination, service and statutory reason change the result. Protected employee groups and the applicable collective agreement should also be checked.

VI · WAGES AND BENEFITS

From 1 January 2026, the monthly gross minimum wage is 1,481.88 EUR. Minimum wage is a statutory payment floor distinct from contractual base salary. Specified supplements and expense reimbursements cannot be counted inside it.

VI —

Wages and Benefits

PAY COMPONENT	PAYROLL TREATMENT	CONTROL
Base salary	Contract and collective agreement	Test the 1,481.88 EUR statutory floor
Overtime	Show time and premium separately	Track 8 weekly, 20 monthly and 170 annual hours
Holiday allowance, regres	At least minimum-wage level	General payment date 1 July
Meals and travel	Tax limit and evidence	Match workdays and actual expense
Business trip	Purpose, day and evidence	Separate per diem and actual cost
13th-month payment	No general statutory requirement	Contract or collective agreement

Regres is a separate payment linked to annual leave and does not replace monthly pay. A different deadline may arise if the employer has serious liquidity difficulty and an applicable collective agreement allows it. The delay is not automatic.

The tax result for a benefit depends on its type, amount and purpose. For a company car, accommodation or private health benefit, document business purpose and any private-use element.

VII · VISAS AND WORK PERMITS

EU, EEA and Swiss nationals may work under free movement, although residence registration remains. Third-country nationals generally use a single permit combining residence and work rights.

VII —

Visas and Work Permits

ROUTE OR STEP	CURRENT RULE	EMPLOYER CONTROL
EU/EEA/Switzerland	No work permit	Residence and address registration
Single permit	Residence and work combined	Employer, role and place must match the permit
First permit	Up to 2 years	May be limited by passport and contract
Extension	Up to 3 years at a time	Before expiry while conditions continue
Employer or role change	Written approval may be required	Complete before the change
Start/termination	ESS and insurance records	Match the permit file date

Where the route requires a suitable-candidate and labour-market check, the employer should complete ESS approval. Actual work must not begin before the single permit is issued, and employment conditions should not depart from the permit file.

Verify before payroll

Cross-border note: A 183-day test does not determine tax treatment by itself. Consider actual work country, economic employer, permanent establishment, tax treaty and A1 certificate together.

VIII · PRACTICAL NOTES AND COMPLIANCE RISKS

A common Slovenian payroll risk is omitting long-term care from contribution totals or showing different periods in payroll, REK and bank records. Create one employee data record before the start date.

VIII —

Practical Notes and Compliance Risks

CONTROL	CORRECT TREATMENT	MAIN RISK
Minimum wage	Test the 1,481.88 EUR gross floor separately	Counting expenses as pay
Employee contribution	$22.10\% + 1\% = 23.10\%$	Omitting the care contribution
Employer contribution	$16.10\% + 1\% = 17.10\%$	Using the old total
Overtime	8 weekly, 20 monthly, 170 annual and conditional 230	Applying the consent limit automatically
Leave	At least 4 weeks	Assuming days without the work schedule
Insurance filing	8-day period and evidence	Separating contract and start date
Termination	Match 15-80 days' notice to the ground	Automatic severance calculation

A retroactive correction should not delete the old payroll record. Clearly record the period, reason, tax, contribution and net-pay difference. The employee statement, REK correction and bank transaction should reach the same result.

For remote work or an intra-group assignment, document the workplace, equipment, expense and data-access rules. Limit GDPR roles and record the basis for cross-border data transfer.

IX · INCENTIVES AND EMPLOYER SUPPORT SCHEMES

Zaposli.me 2026 can provide a monthly subsidy for hiring eligible registered unemployed people for at least 12 months. The amount depends on the target group, and the employer's ESS agreement must be in place before employment.

IX —

Incentives and Employer Support Schemes

SUPPORT OR OBLIGATION	2026 VALUE	MAIN CONDITION
Zaposli.me base group	450 EUR/month	Eligible candidate and at least 12 months' employment
Stronger target group	600 EUR/month	Programme class and ESS agreement
Strongest target group	720 EUR/month	Multiple target characteristics
Support period	Up to 12 months	Continuous eligible employment
First-employment refund	50% in year 1, 30% in year 2	Employer pension contribution and 2-year retention
Disability quota	From 20 employees	Percentage depends on activity
Above-quota reward	20% of minimum wage/month	For each eligible disabled employee

The first-employment refund applies to an eligible person under age 26 or an eligible mother caring for a child under age 3, with first permanent employment and 2-year retention. Do not treat the refund as an automatic payroll credit.

Verify before payroll

Application sequence: Verify candidate, programme, quota and employer conditions before employment. The 450 EUR, 600 EUR, 720 EUR, 50%, 30% and 20% values are not confirmed receivables without approval.

**EOR & PAYROLL, HANDLED**

Manage your Turkey & Europe payroll & employment from one centre with Datassist.

Slovenian payroll combines the 2026 minimum wage, progressive income tax, long-term care contributions and employee lifecycle records. Datassist helps multi-country teams connect local payroll data with central approval and reporting workflows.

[Schedule a Meeting →](#)**EOR****EMPLOYMENT UNDER ONE CONTRACT****1****ONE COMPLIANCE OPERATION****0%****MISSED PAYROLL DEADLINES**