



**Global Employment  
Compass  
Slovakia**

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# 1. Summary of applicable rights for different categories of workers

	Employees (part-time or full-time)	Independent contractors/ service providers	Volunteers
<b>Employment laws and regulations</b>	Yes	No	No
<b>Employees' compensation/ remuneration requirements</b>	Yes	No	Possibly yes
<b>Minimum wage requirements</b>	Yes	No	No
<b>Mandatory provident fund/retirement benefit fund contributions</b>	Yes	No	No
<b>Immigration requirements including the right to work in your country</b>	Yes	Yes	Yes, mainly in scope of residence permit
<b>Personal Data (Privacy) laws and regulations</b>	Yes	Yes	Yes
<b>Anti-discrimination laws and regulations</b>	Yes	Yes	Yes



## 2. Legal requirements/rights/ practices for different categories of workers

### a. Employees

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#### *Definition of an employee*

An employee is a natural person who is in a labor law relationship and performs dependent work for an employer.

### 1 Contracts of Employment

**What types of employment contracts are available? E.g. fixed term, part time, zero hour contracts, other? Are there any specific employment contracts available for non-profit organizations?**

Indefinite period contracts, fixed term and part-time contracts are available, however zero hour contracts are not permitted.

Additionally, a range of atypical contracts exist:

Work performance agreements: are concluded with the purpose of accomplishing a certain work task within a given time frame. The maximum annual limit of hours worked under a work performance agreement for one employer is 350 hours.

Agreements on a temporary job: for students may be entered into with a person having the status of a student. A person may not work on average more than 20 hours per week.

Agreements on work activity: the total number of hours worked may not exceed 10 hours per week.

Agreement on seasonal work activity: the total number of hours worked may not exceed 520 hours per year for certain types of seasonal work in agriculture, warehousing, tourism, food processing and forestry.

**What are the key terms of employment contracts?**





The contract of employment must specify: (1) the type of work and an overview of its characteristics, (2) the place of work, (3) the date of commencement of work and (4) the remuneration.

Without these four provisions included, an employment contract is void, however, details of the remuneration can be included by reference to the applicable collective bargaining agreement (CBA). Other terms and conditions, such as other material benefits, may be agreed in the employment contract. In the case of a fixed term contract, it is also necessary to include the duration of the contract.

If not agreed in the employment contract, within 7 days of the commencement of the employment relationship the employer must inform the employee of:

- the method of determining the place of work, in case more places are agreed;
- the established weekly working hours (including an indication of the method and rules for the distribution of working time, the expected working days, the extent and timing of the provision of breaks from work, continuous daily rest and continuous weekly rest, the rules for overtime work and overtime pay);
- the payment of wages;
- and within 4 weeks of the commencement of the employment relationship:
  - the amount of vacation days;
  - the right to training provided by the employer, if provided;
  - the rules on termination of employment.

This information may also be stated by reference to the CBA (if specified therein) or by reference to relevant statutory provisions.

If the expected duration of the employment relationship is shorter than the time periods set for the provision of information, the employer must provide the employee with the information above no later than the end of the employment relationship.

For employment contracts for senior executives (i.e. employees reporting directly to the employer's statutory body or a member of a statutory body), the contract must include their management responsibilities.

### **Is it acceptable to have a probation period for employees? If yes, for how long?**

Yes. The probationary period is agreed in the employment contract for a maximum of 3 months (or 6 months for senior employees), however in the case of an employee with a fixed-term employment relationship, the probationary period may not be longer than half of the duration of the employment relationship.

If an employee has not completed the entire work shift due to an obstacle to work on the employee's part during any day within the agreed probationary period, the probationary period is extended by one day for each shift not completed.

During a probationary period both employee and employer may terminate the employment by written notice at any time, without giving a reason. An exception applies in the case of a pregnant employee, a mother until the end of the ninth month after childbirth, to a breast-feeding mother, and to a father on parental leave: in those cases, the employer may terminate the employment in





exceptional cases not relating to her pregnancy or maternal function, giving appropriate reasons in writing, otherwise the termination is invalid. Written notification is recommended to be delivered to the other party no later than three days prior to the intended day of termination.

**Are fixed term employment contracts permissible? Are there any limitations on fixed term contracts? Are there any requirements to have a fixed term contract?**

Fixed term contracts are permissible. Fixed-term contracts are not subject to particular conditions/justifications, the same rules apply to fixed-term contracts as to contracts concluded for an indefinite period. Employees employed under fixed-term contracts enjoy the same working conditions, employment conditions and health and safety conditions as employees employed under indefinite work contracts. However, fixed term employment may only be established by a written employment agreement concluded prior to commencing employment. The employment period must be expressly stated.

Fixed term employment may be agreed upon for a maximum duration of 2 years. Within the permitted period of 2 years the fixed-term employment may only be extended or renewed a maximum of 2 times.

Employees with fixed-term employment contracts of more than 6 months' duration and whose probationary period has passed may apply for transfer to permanent employment. If the application is refused, the employer has an obligation to provide reasons.

**Do employment contracts have to be in writing? Are there any signatory requirements for employment contracts? For example, could they be signed in-person or electronically, etc.)?**

It is a legal requirement to have a written contract of employment for each employee. However, an employment relationship can be established orally as long as it is confirmed in writing within one month of the start of employment. The absence of a written contract does not render the employment relationship invalid.

The Slovak language must be used for the contract: additional translation into other languages is permitted.

Electronic signatures are not currently permitted under the Slovak Labor Code. Wet ink signatures are needed.

**Do employees have to be issued with a written employment contract before they start work?**

Please see [above](#).

**Can you provide a simple template of the contracts mentioned above?**

N/A.

**Is there an obligation for an employer to run a criminal record check to the extent that any individual they hire will be working with children or vulnerable people?**

The Slovak Labour Code stipulates that an employer may not require information from an employee on their integrity/criminal record, except in the case of particular jobs where integrity is required by law, such as judges, prosecutors, employees in the state administration, employees of security services or technical services, pharmacists, and doctors.

Slovak law requires a criminal record check with regards to working with children only in relation to pedagogical staff and professional staff of schools, school facilities and other facilities (within the





meaning of Act No. 138/2019 Coll. on pedagogical staff and professional staff for teaching staff and professional staff). However, although not sufficiently tested by case law yet, it may potentially be considered that employers have a legitimate interest to request a proof of integrity where persons (who do not fall under Act No. 138/2019) are working with children or vulnerable people.

### **Can employers request references from former employers for new hires?**

Yes, however the potential employee's consent is required when contacting a former employer.

Where a reference is requested by an employee, the Slovak Labour Code requires an employer to provide such reference within 15 days from the employee's request, but not earlier than two months before termination of the employment relationship.

A reference must contain the following:

- length of the employment relationship;
- job performed;
- all facts about salary deductions;
- information on salary paid, salary premium, premium for time of work stand-by, deductions for insurance and other circumstances;
- information on any agreement to remain with the current employer for a certain period of time after passing exams, or completing studies, or vocational or professional preparation, including information on when that period will finish;
- information on paying leaving benefit, which is a bonus payment paid by the employer to the employee at the time of termination of the labour contract if legal conditions are fulfilled.

According to Slovak labour law, references mean all documentation related to the evaluation of an employee, to the employee's qualifications, abilities and other circumstances that are related to the performance of work. An employee has the right to inspect their references and to make copies.

### **Is an employer required to set up any form of employee representative body? If so, what is the trigger for this?**

There are four types of employee representative bodies in Slovakia:

- trade unions;
- works councils;
- work trustees; and
- employee representatives for health and safety matters.

An employer must enable a works council election if it employs at least 50 employees and at least 10% of the employees ask in writing for an election. However, if employees do not take any action to form collective bodies, employers are not required to take any action to form them.

Employees influence the employer through employee representative bodies by:

- co-determination;
- negotiation;





- right to information; and
- inspection activities.

Employers are obliged to consult with employee representative bodies on matters such as:

- organizational or employment changes (including collective redundancies);
- measures that might lead to changes in contractual obligations (including individual terminations);
- operational issues impacting employees; or
- matters concerning the company's social policy, working environment or work hygiene.

**Is it common to have collective agreements in your jurisdiction that apply to all employers in a particular region or sector?**

Yes. It is common to have collective agreements with trade unions. Collective agreements are concluded between trade unions and employers or an association of employers.

Company collective agreements are concluded between a company's trade union representatives and the company and apply to all employees who are in an employment relationship with the company.

Collective agreements of a higher degree are concluded between a larger number of employers active in a particular industrial sector and a higher trade union. By way of a governmental decree, their applicability can be extended to the other employers within the industrial sector.

## 2 Conditions of employment

**What is the minimum age requirement for employment?**

A minor, for employment law purposes is a person from 15 to 18 years of age.

Minors are entitled to work in the Slovak Republic but generally cannot enter employment before their last day of compulsory school attendance.

Individuals aged less than 15 years or aged over 15 years who have not yet completed compulsory schooling may perform light work only for the purposes of taking part in a cultural performance and artistic performance; sports events; or advertising activities, and only then where the character and scope of the work is not such as to result in a danger to their health, safety, further development or school attendance. Permission for the performance of light work must be given by the competent labour office in response to the employer's request and the agreement of a competent public health body.

The Slovak Labour Code stipulates special working conditions for minors. An employer may conclude an employment contract with a minor only after a previous medical examination of the minor and is obliged to request the opinion of the minor's legal guardian.

**What type of work may a child undertake? For example, are there any specific restrictions?**

Please see [above](#).

**Wages**







**What is the minimum wage requirement for employees? Are there any exceptions in minimum wages for young persons or people with disabilities?**

The minimum wage is stipulated by law and reviewed annually according to certain factors reflecting the state of the national economy. As of 1 January 2023, the minimum wage is €700 per month and the minimum hourly rate is €4.023.

**Are there any conditions which warrant a pay raise or extra pay? If yes, what are they?**

There are different wage surpluses that may increase the pay, for example:

- for work on Saturdays, employees must be paid a surplus of at least 50% of the minimum hourly wage (i.e. a surplus of at least €2,01 per hour)
- for work on Sundays, employees must be paid a surplus of at least 100% of the minimum wage (i.e. a surplus of at least €4.02 per hour)
- for working at night, employees must be paid a surplus of at least 40% of the minimum wage (i.e. a surplus of at least €1.61 per hour), or 50% (i.e. a surplus of at least €2.01 per hour) if the employee is performing high risk work,
- for work on public holidays, employees must be paid a surplus of at least 100 % of employee´s average hourly earnings,

The above surplus rates are reduced where an employer who, due to the nature of the work or the conditions of operation, requires that the work be regularly performed on Saturdays, Sundays or the majority of it at night, namely:

- for work on Saturdays, employees must be paid a surplus of at least 45% of the minimum wage (i.e. €1.81 per hour)
- for work on Sundays, employees must be paid a surplus of at least 90% of the minimum wage (i.e. €3.62 per hour)
- for work at night (except in the case of employees high risk work, where the reduced rate does not apply), employees must be paid a surplus of at least 35% of the minimum wage (i.e. €1.41 per hour).

**When are wages due? For example, is there any obligation to pay wages weekly, or monthly?**

Wage must be paid monthly in arrears by the end of the subsequent calendar month at the latest, unless agreed otherwise in the collective agreement or in the employment contract.

At the request of an employee, wages that become due while the employee is on leave must be paid to the employee prior to the commencement of the leave.

Upon termination of an employment relationship, the employer must pay the wages due on the day of the termination of the employment, unless otherwise agreed with the employee (which must be no later than the next pay day following the termination).

**Are employers obliged to provide employees with paid leave on public holidays?**

Employees working on public holidays are entitled to either normal salary plus an allowance in the amount of a minimum of 100 % of the average salary, or receive their normal salary plus compensatory leave.





### **Are employers obliged to provide employees with annual leave?**

Yes. Employees are entitled to four weeks leave, or at least five weeks when an employee reaches 33 years of age or for employees under 33 years of age who are permanently taking care of a child. Bank holidays are in addition to these minimum periods.

### **Are employees entitled to receive their usual salary during their annual leave?**

Employees are entitled to salary compensation in the amount of the employee's average earnings during annual leave.

### **Is there a requirement to pay overtime? How is overtime compensated?**

Yes. Employees are entitled to their normal wage plus a surplus in the amount of 25% of their average wage for each hour of overtime. Employers can agree with their employees to take compensatory leave (for the same duration the overtime work lasted) instead of receiving the wage surplus.

For senior employees involved in the direct management of a statutory body or who are a member of a statutory body, employers can agree in writing that up to 150 hours of overtime in any calendar year is included in the salary received and no surplus or compensatory leave will be paid.

### **Are there any extraordinary circumstances that could be relied on to temporarily cease paying employees for the hours worked?**

No.

### **Are employees entitled to an end-of-year payment?**

No, however employers may decide to provide employees with a 13th or 14th monthly salary (i.e. a bonus representing an extra month's salary), annual bonuses, bonuses related to anniversaries, etc.

### **Are employees entitled to payments when their employment contract is terminated, such as notice or notice pay, accrued or untaken holiday and/or statutory severance?**

Please see [below](#).

The notice period for both the employer and employee must be at least one month, and in certain instances two or three months depending on the length of employment and the grounds on which notice has been given.

When giving notice, the employer must always state a reason stipulated by law (see [below](#)), otherwise the notice will be invalid.

The employee does not need to specify a reason when giving notice.

## **Working hours**

### **What is considered a full time working week? If the employee is contractually required to work less than this amount are they considered a part time employee?**

In general, working time may not exceed eight hours per 24-hour working day, thus generally employees work 40 hours per week; a 2-shift worker may work 38¾ hours per week and a 3-shift worker only 37½ hours per week.





Part time contracts are also common in Slovakia. A part time contract is one where the contractual parties agree on a reduced weekly working time in the employment contract. A reduced working time need not be distributed over all working days, for example it may consist of five days per week over a shorter number of hours or it may consist of three full days per week.

**Are there fixed public/statutory holidays each year? Can employees be required to work on public/statutory holidays? Are employees entitled to any other type of leave besides public/statutory holidays?**

There public holidays in Slovakia are: 1 January (Day of the Establishment of the Slovak Republic); 6 January (Epiphany); 7 April (Good Friday); 10 April (Easter Monday); 1 May (International Workers' Day); 8 May (Day of Liberation) 5 July (St. Cyril and Methodius Day); 29 August (Slovak National Uprising Anniversary); 1 September (Day of the Constitution of the Slovak Republic); 15 September (Day of Our Lady of the Seven Sorrows, patron saint of Slovakia); 1 November (All Saints' Day); 17 November (Struggle for Freedom and Democracy Day); 24 December (Christmas Eve); 25 December (Christmas Day); 26 December (St. Stephen's Day).

Employees working on public holidays are entitled to either normal salary plus an allowance in the amount of a minimum of 100 % of the average salary, or receive their normal salary plus compensatory leave.

In addition, employees are entitled to the following additional types of leave:

**Maternity leave:** A woman is entitled to maternity leave of 34 weeks (or 37 weeks in the case of a single woman). If bearing two or more children at the same time, they are entitled to maternity leave of 43 weeks.

In the event of a stillborn child, a woman is entitled to maternity leave for a period of 14 weeks. Maternity leave in connection with childbirth may never be shorter than 14 weeks and may not, in any case whatsoever, be terminated or interrupted earlier than six weeks after the birth.

**Paternity leave:** A man who is looking after a child from the moment of a child's birth is entitled to parental leave of 28 weeks (or 31 weeks or in the case of a single man). A man caring for two or more newborn children is entitled to leave of 37 weeks.

**Parental leave:** Men and women are entitled to parental leave until the child reaches three years of age, or if agreed with an employer, until the child reaches five years of age. Where a child has a long-term health condition requiring special care, both the man and woman looking after such child are entitled to parental leave until the child reaches six years of age, or if agreed with the employer, until the child reaches eight years of age. Such parental leave is granted for the period requested by the parent, but must be at least 1 month.

It should be noted that Slovak law does not recognize adoption leave. Men and women taking a child into foster care, or who are adopting a child, or who look after a child whose mother has died, are however entitled to maternity and parental leave of up to 28 weeks from the day the child is officially given over into the care of the foster or adoptive parents. The period extends to 31 weeks in the case of a single foster parent, or 37 weeks where more than one child is taken into foster care.

**Do part time employees receive any particular protection on the basis of their part-time status?**

Yes. An employee working part-time may not be either favored or discriminated against compared with employees working usual full-time hours as determined by the employer.





### **Do part-time employees receive the same pro-rated terms to full time employees, e.g. in relation to pay and benefits?**

Yes. Part-time workers must receive the same basic rate of pay as comparable full-time workers. They must not be given a lower hourly rate, unless justified by objective grounds. Part-time workers should also not be treated less favorably than full-time workers. It should be noted that employees who are working part time cannot be ordered to work overtime.

### **Social security**

#### **What social security contributions are employers obliged to pay? Presumably, pro-rated contributions are required for part time employees?**

Employers are obliged to make following deductions from employee's wages:

- Income tax,
- Social insurance contributions,
- Health insurance contributions (public health insurance).

All of these deductions are made from the gross wage and the employer is obliged to pay them to the competent authority regularly each calendar month.

Social and health insurance contributions are paid by both the employee and the employer, with the paying following amounts:

- Social insurance contribution – 25.20% of the employee's gross wage,
- Health insurance contribution – 10% of the employee's gross wage.

#### **Are employers obliged to provide health insurance to their employees?**

Yes, every individual who is an employee with residency in Slovakia must be insured under compulsory public health insurance. Contributions to compulsory public health insurance are deducted from the employee's gross wage each month, with the employer also contributing to this public health insurance (see [above](#)).

#### **Are employees entitled to unemployment insurance/benefits following the end of employment?**

Yes, unemployment insurance is a part of the social insurance. In case of the unemployment, eligible employees are entitled to receive an unemployment allowance from the social insurance company.

#### **Are employers obliged to provide sick leave? If yes, for how long? How many days have to be paid by employers? Is it possible to have unpaid sick leave?**

In the case of illness or a work-related accident, an employee with a valid medical certificate is entitled to sick pay. This is paid by:

- the employer during the first 10 working days of absence (days 1 to 3 at 25% of the average daily pay and days 4 to 10 at 55% of the average daily pay); and
- the Social Insurance Office during the remainder of the absence, at 55% of the average daily pay.





The length of the absence and entitlement to sick pay is based on a medical examination, with the maximum sick pay period being 52 weeks.

**Are employers obliged to provide maternity leave for employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid maternity leave?**

Please see [above](#).

**Is paternity leave available to employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid paternity leave?**

Please see [above](#).

**Are employers liable for absence due to work-place injuries?**

Yes, under sick pay provisions. See [above](#).

**Are employees entitled to retirement benefits from the employer? If yes, what benefits?**

Private pension schemes are available and are voluntarily entered into. Regular contributions are paid into such schemes, expressed either as a percentage from the person's gross income (deducted from a person's contributions to the old age pension insurance scheme) or as separate and complementary contributions, often with the employer also contributing.

**Are employers obliged to introduce reporting channels and legal safeguards for whistleblowers?**

Employers are obliged to establish reporting channels and legal safeguards for whistleblowers if they employ at least 50 employees, provide financial services, transport safety services or environmental services (no matter the number of employees), or are a public authority employing at least five employees.

### 3 Safe and supportive work environment

**Broadly what measures have to be in place to ensure employers uphold health and safety? (such as fire or earthquake drills)**

Employers must familiarize each employee with health and safety rules and requirements in writing through the special health and safety representative. Employers with over ten employees must elaborate in writing and when necessary, evaluate and update its health and safety policy, including essential aims and plans for realization. Employers must also issue internal health and safety regulations and give orders to employees to maintain health and safety requirements.

Employers are required to establish an occupational health service, either through its own employees or through a supplier. The occupational health service carries out health supervision for employees and provides professional and advisory activities to the employer for the fulfillment of its duties.

**Is there a requirement for an employer to issue any form of non-discrimination policies? (such as gender equality policies, equal employment opportunities, diversity, and inclusion policies, etc.)**

No.





**Is there a requirement to provide employees with training designed to combat discrimination and harassment?**

No.

**Is there a requirement to have a data protection policy?**

No.

**Is it mandatory for employers to have a Child Protection Policy (CPP)? Are employees obliged to provide training on CPP to its employees?**

No.

## 4 Tax

**Which taxes are mandatory for employers to pay and deduct on behalf of their employees?**

Employers must deduct income tax at source and pay it to the competent tax authority.

The amount of income tax is 19% for employees whose yearly salary for 2023 does not exceed €41 445,46 and 25% from the part of the yearly salary exceeding that sum (the same for all employees).

Income tax is deducted from that part of the employee's gross wage remaining after deductions for social and health insurance contributions and tax-free income..

**Are all employee taxes deducted from the salary that the employer pays or is there a requirement for employees to pay certain taxes directly?**

Employers have a deduction obligation only with regard to the income tax related to employment.

## 5 Remote work

**Are employers required to have a registered legal entity in the jurisdiction in order to employ employees in the jurisdiction?**

Generally in the short-term, employees may conclude a labor relationship with either a Slovakian registered legal entity or with a foreign employer. However, where an employer plans to establish long-term operations in the Slovak market, it must establish a legal entity in Slovakia. Further, regardless of the establishment of any legal entity in Slovakia, all employers must register with the Slovak tax office, as well as with social insurance and health insurance companies.

**Are employers required to provide any form of physical working space for employees working in your country?**

No. Please see [below](#) regarding domestic work/telework.

**Please provide general instructions for employers on what to check if the employer has remote employees, including concerning employee tax liabilities.**

Provided that employees are working remotely from Slovakia, the employer social contributions and tax liabilities will be the same whether employees are working in the physical employer premises or remotely.





In the event that employees are working remotely from abroad, an employer will need to assess the social contributions and tax obligations that will arise in the country in which the employee is working.

Employers are also obliged to comply with obligations regarding domestic work / telework according to the Labor Code, for example employers must:

- provide, install and regularly maintain the technical equipment and software necessary for the performance of telework, except in cases where the employee performing telework uses their own technical equipment and software in agreement with the employer,
- ensure the protection of data that is processed and used during teleworking, especially in terms of software,
- ensure health and safety,
- reimburse demonstrably increased expenses of the employee associated with the use of own tools, own equipment and tools necessary for the performance of the duties.

## 6 What to do when things go wrong

### Dispute resolution

**Do employees (including volunteers) need to go through any form of dispute resolution before bringing a claim to a court or tribunal?**

No.

### Resignation

**What grounds do employees have for resignation?**

Employees may terminate the employment relationship without stating a reason.

Employees are also entitled to terminate the employment relationship immediately within a period of one month from the day when the employee learns about the following statutory reasons:

- according to a medical opinion, the employee cannot continue to work without serious threats to their health and the employer has not transferred the employee to another suitable job within 15 days from the date of submission of this opinion,
- the employer did not pay the employee wages, wage compensation, travel allowances, work emergency compensation, income compensation in the event of the employee's temporary incapacity for work or part of them within 15 days after their due date,
- the employee's life or health is in immediate danger.

In such circumstances, the employee is entitled to wage compensation in the amount of the employee's average monthly earnings for a period of two months.

If an employee sends a termination notice and then changes their mind about the termination, the employer is not obliged to continue the employment relationship. The termination notice that was delivered can be revoked in writing only with the consent of the employer.

### Termination





## What grounds do employers have for the termination of employment contracts?

An employment contract cannot be terminated at the employer's will without giving a statutory reason, except during the probationary period (in such case the termination cannot be based on the employee's pregnancy, motherhood or fatherhood). The grounds on which an employer may lawfully terminate an employment relationship are:

- immediate termination due to a serious disciplinary breach or a conviction for a willful crime;
- expiry of a fixed-term contract;
- where the employee is within the probationary period;
- redundancy, cessation of work or relocation of all or part of an employer's business where the employee does not agree to change their place of work;
- the employee's long-term inability to perform work due to health reasons;
- under-performance, despite being previously warned of their performance issues by the employer in writing and in the last 6 months;
- where the employee commits a minor disciplinary breach despite being previously warned, in writing, about the possibility of their employment being terminated on this ground; and
- cessation of directorship where the employment was on the basis of such appointment.

The employee may terminate the employment relationship by giving notice without stating a reason, or at any time within the probationary period.

## How do employers have to document the termination of an employment contract?

The specific procedure which must be followed on a termination of employment is dependent on the grounds on which the employee is being dismissed.

Immediate termination of employment: Immediate termination of employment by the employer is only permitted following the employee's conviction for a willful crime or a serious disciplinary breach.

An employee may immediately terminate an employment contract if:

- the employer has not paid the employee's monthly salary or other financial entitlements within 15 days of their due date;
- the employee cannot continue work without risk to the employee's life and the employer has not relocated the employee to another place of work within 15 days of providing a medical statement to the employer; or
- if the employee's health or life is directly threatened.

Expiry of a fixed-term contract: The employment relationship terminates on expiry of the agreed period. No other action is necessary.

Within the probationary period: Both parties may terminate the contract for any reason or without giving a reason during the probationary period by written notice. An exception applies during the probationary period of a pregnant woman, a mother until the end of the ninth







month after childbirth, to a breast-feeding mother, and to a father on parental leave: in such cases, the employer may only terminate the employment in exceptional cases not relating to the pregnancy or maternal/parental function, giving appropriate reasons in writing, otherwise the termination is invalid.

Redundancy: Before terminating employment by reason of redundancy, the employer must first issue the reasons for the redundancy in writing. If an alternative suitable work position corresponding with the employees skills, qualification and health is available, it must be offered to the employee.

Employee's under-performance: If termination is due to the employee's under-performance, the employee must have been given written notification of their unsatisfactory performance within the six months period prior to termination, and must have failed to improve their performance as required.

Minor breach of work discipline: If termination is due to a minor disciplinary breach, the employee must have been given a written warning in the previous six months of the possibility of termination due to such breach.

Some terminations may entitle the employee to a statutory severance payment, for example terminations by notice or an agreement between the employee and employer on the grounds of ill health, redundancy, employer cessation of work or employer relocation. The exact amount of the statutory severance payment will depend on the length of employment, with a minimum of 1 month's average salary and maximum of 5 months' average salary in the case of termination of employment by way of an agreement with an employee who has completed at least 20 years of service.

The severance payment will increase to 10 months' average salary in the case of a termination of employment by way of notice or agreement with an employee who cannot perform work due to a work-related injury, occupational disease or threat of such disease, or who has reached the highest admissible level of exposure determined by a decision of the relevant health authority.

### **What is the responsibility of employers for damages incurred by an employee's actions within his/her work?**

Employers are liable for acts carried out by its employees in the course of their employment. However, employees also bear some level of responsibility. Employees are liable for damages in the following cases, namely:

- in the case of culpable breach of work duties,
- deliberate acts contrary to good morals,
- if the employee knowingly fails to report a threat of damage or knowingly fails to prevent the occurrence of damage, even if the employee had not been prevented by serious obstacles,
- in the event of loss of entrusted objects,
- the occurrence of a deficit in the case of a material liability agreement.

In the case of damage caused by negligence, the employer may generally not demand compensation from an employee exceeding an amount equal to four times the employee's average earnings.





## b. Independent contractors/consultants\*

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#### *Definition of an independent contractor/consultant*

Slovak employment law distinguishes between employees and those who are self-employed. Business activities or other gainful activities of self-employed workers, although performed as if they were employed, are based on contractual relationships under civil or commercial law and are not considered dependent work or employment. An independent contractor is in business on their own account. The contractor decides on their own working hours and their place of work. The contractor is free to sub-contract and has the right to take on work from other people. The independent contractor would normally bear the financial and economic risk of their activity.

\* *The term consultant will be used to also refer to independent contractors, or any other term that would mean a person that provides goods or services under a written contract or a verbal agreement but does not work to meet the definition of employee.*

### 1 Contracts

#### **What types of independent contractor/consultant agreements are available? Are there any specific agreements available to NGOs?**

Independent contractor/consultant agreements are typically governed by the Civil Code or Commercial code and can take various forms depending on the position or the type of work performed. The most common types of agreements include:

- Service Agreement (Dohoda o vykonaní práce): This agreement is used for engaging independent contractors or consultants to provide specific services for a fee. The contractor is not considered an employee, and the agreement outlines the scope of work, compensation, and other terms and conditions.
- Contract for Work (Zmluva o dielo): This agreement is used when the contractor is engaged to complete a specific project or task for a fixed price. The contractor is responsible for the result, and the agreement usually includes details about the deliverables and deadlines.
- Contract for Services (Zmluva o poskytnutí služby): This type of agreement is used when the contractor provides services, expertise, or advice rather than physical work. It outlines the services to be provided, compensation, and other relevant terms.





- Managerial agreement (Mandátna zmluva): Specific type of employment contract that is used for engaging managers or executives within a company. It is a unique form of employment agreement that provides managers with a certain level of autonomy and decision-making authority in the organization.

Regarding agreements available to NGOs, the type of contract used depends on the nature of the engagement and the specific needs of the organization. NGOs can use the same types of agreements mentioned above, such as Service Agreements or Contracts for Work, to engage independent contractors or consultants for various projects and services.

### **What are the main elements of consultant agreements?**

The main elements of consultant agreements vary depending on the specific nature of the consulting engagement and the preferences of the parties involved. However, some common elements typically found in consultant agreements include:

- Scope of work,
- Timeline and deadlines or duration of the contract,
- Payment terms,
- Termination,
- Confidentiality and non-disclosure,
- Intellectual property
- Indemnification

### **Is it possible to have probation periods for independent contractors/consultants? If yes, for how long?**

No.

### **Is it possible to have a fixed term consultation/independent contractor agreement? Are there any restrictions around fixed term consultant/independent contractor agreements?**

Yes, is it possible to have a fixed term consultation/independent contractor agreement. Although there are no restrictions around the length of the term, this would usually be for the term of a particular project.

### **Do independent contractor/consultant agreements have to be in writing? Are there any signatory requirements? For example, could they be signed in-person or electronically, etc.)?**

No, although this is often considered best practice. The agreement can be signed in person or electronically.

### **Do all types of independent contractors/consultants have to be under contract in order to be able to work?**

No, however, having a clear written contract in place is highly advisable and is a common practice to protect both parties' rights and clarify the terms of the working relationship.

### **Can you provide a simple template of the agreements mentioned above?**





N/A.

**Is there an obligation to run a criminal record check to the extent that any independent contractor will be working with children or vulnerable people?**

No.

## 2 Conditions of work for consultants

**Are there any minimum age requirements for an individual to work under a consultant/independent contractor agreement?**

Yes. The consultant / independent contractor must be at least 18 years old.

**Does a consultant/independent contractor need to obtain a license or any other permission in order to work?**

Consultants / independent contractors are subject to legal obligations related to business registration (Trade register/Commercial register), taxation, and social security contributions, depending on the nature of their consultancy work.

### Payment

**Are there any minimum pay requirements for consultants/independent contractors?**

No.

**Are there any exceptions in minimum wages for young persons or people with disabilities?**

N/A.

**Is there any requirement to provide statutory/paid leave to consultants for statutory holidays?**

No.

**Is there any requirement to pay annual leave to consultant/independent contractors? If so, how is this compensated, if at all?**

No, unless provided for under the terms of the contract.

**Is there an obligation to provide consultant/independent contractors with overtime? How is this compensated if required?**

No, unless provided for under the terms of the contract.

**Are consultants entitled to an end-of-year payment?**

No, unless provided for under the terms of the contract.

**Are consultants entitled to a final payment when the contract is terminated?**

No, unless provided for under the terms of the contract.

### Working hours

**Are consultants entitled to any type of leave, whether paid or unpaid?**





No, unless provided for under the terms of the contract.

### **Social security**

#### **Does the end user engager need to make any social security contributions on behalf of a consultant/independent contractor? Are independent contractors entitled to health insurance from the end user engager?**

No. Since independent contractors are considered to be self-employed, they are obliged to pay their own social security contributions/health insurance.

#### **Are independent contractors/consultants entitled to unemployment insurance/benefits after termination of their independent contractor/consultancy agreement from the end user engager?**

Independent contractors/consultants may be entitled to unemployment insurance/benefits paid by the Social Insurance Company. This depends on whether they have been paying unemployment insurance (part of the Social insurance contributions) for at least 2 years in the last 4 years.

#### **Are independent contractors/consultants entitled to sick leave from the end user engager? If yes, for how long? How many days have to be paid?**

No, unless provided for under the terms of the contract. If eligible based on social insurance contributions paid, independent contractors/consultants may be entitled to sick leave paid by the Social Insurance Office.

#### **Are independent contractors/consultants entitled to maternity leave from the end user engager? If yes, for how long? How many days/months have to be paid?**

No, unless provided for under the terms of the contract. If eligible based on social insurance contributions paid, independent contractors/consultants may be entitled to maternity leave paid by the Social Insurance Office.

#### **Are independent contractors/consultants entitled to paternity leave from the end user engager? If yes, for how long? How many days/months should be paid?**

No, unless provided for under the terms of the contract. If eligible based on social insurance contributions paid, independent contractors/consultants may be entitled to paternity leave paid by the Social Insurance Office.

#### **Are employers obliged to cover work-place injuries for independent contractors/consultants?**

The obligation to cover workplace injuries for independent contractors/consultants is not the direct responsibility of the employer. Independent contractors, being self-employed, are generally responsible for their own insurance, including health insurance and workers' compensation.

#### **Are independent contractors/consultants entitled to retirement benefits from the end user? If yes, what benefits?**

No, unless provided for under the terms of the contract.





### 3 Safe and supportive work environment

#### **Are there any differences in terms of the regime that applies to employees?**

Independent contractors and consultants are generally responsible for their own health and safety while carrying out their work. However, companies should still ensure that the workplace or premises where contractors will be working meet reasonable safety standards.

### 4 Remote work

#### **Are end user engagers required to have a registered legal entity in the jurisdiction in order to hire independent contractors/consultants there?**

No.

### 5 What to do when things go wrong

#### **Resignation**

#### **Do consultants/independent contractors need a reason to terminate the contract or can they terminate it for any reason in accordance with the terms of the contract?**

Usually, the reasons for termination (and the impact of that reason on other terms such as notice and severance payments or benefits) will be set out in the contract. Otherwise, the resignation shall be governed by the general provisions of the Commercial Code or Civil code, depending on the type of contract and legal regulation according to which the contract was concluded.

#### **Termination of agreement**

#### **What grounds do end user engagers have for the termination of consultant agreements?**

Usually, the reasons for termination (and the impact of that reason on other terms such as notice and severance payments or benefits) will be set out in the contract. Otherwise, the resignation shall be governed by the general provisions of the Commercial Code or Civil code, depending on the type of contract and legal regulation according to which the contract was concluded

#### **What is the responsibility of the end user engagers for damages incurred by a consultant's actions within his/her work?**

An end user engager's responsibility for the damages incurred by the consultant's actions within the course of the contractor's work will depends on the contractual provisions agreed between the end user and the third party, as well as on the contractual provisions agreed between the end user engager and consultant.





## c. Volunteers

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#### *Definition of a volunteer*

A volunteer is a natural person who, on the basis of their free decision, without remuneration, performs for another person, with their consent, a voluntary activity based on their ability, skill or knowledge, and meets the following conditions:

- the volunteer performs the volunteer activities outside the scope of their employment, official duties and study obligations arising from the law, any contract of employment, any contract of service, any study regulations or any other similar document binding on them;
- the volunteer does not perform for a body or officer of a legal person of which the volunteer is an employee, pupil or student;
- the volunteer is engaged in outside their business or other self-employed activity.

### 1 Contracts

#### **Are organizations required to sign any form of agreement with volunteers?**

Yes, an agreement on volunteering activity should be entered into.

### 2 Conditions of employment

#### **Is there a minimum age requirement for volunteers?**

Regarding volunteering activities, there is not a specific minimum age requirement mandated by national law, but it is common for organizations to adopt the same minimum age as applies for labor and employment relations. A volunteer under the age of 18 may only volunteer with the consent of their legal guardian and only under the supervision of a responsible adult.

#### **What type of volunteering work may a child undertake? Are there any restrictions around this?**

There are no restrictions under Slovak law on the type of volunteering activities a child might undertake. However, it is forbidden to agree with a volunteer under the age of 18 to carry out a volunteering activity which is disproportionate to the anatomical, physiological and psychological specificities of the volunteer's age or which would expose the volunteer to an increased risk of injury or other damage to their health.

#### **Payments and reimbursement**





**Are organizations allowed to pay stipends to volunteers?**

No.

**Are organizations allowed to reimburse volunteers? If yes, for what expenses (such as transportation, food, etc.).**

Yes, insofar as this is not prohibited by the law. Payments to volunteers engaged in environmental disasters are regulated by the underlying legislation.

**Working hours**

**Are there any obligations around how many hours volunteers can work?**

No, there are no specific nationwide legal limitations in Slovakia regarding the number of hours volunteers can work. However, it is still essential for organizations to set reasonable expectations and schedules for volunteers, particularly when it comes to child and youth volunteers.

**Are volunteers entitled to any type of leave?**

No.

**Social security**

**Are organizations obliged to pay any social security contributions on behalf of their volunteers?**

No, however, organizations may reimburse the volunteer for voluntary health insurance, voluntary pension insurance and voluntary unemployment insurance and health insurance, if incurred and paid by the volunteer while performing volunteer activities

**Are organizations obliged to provide health insurance to volunteers?**

No, however, organizations may reimburse the volunteer for voluntary health insurance, voluntary pension insurance and voluntary unemployment insurance and health insurance, if incurred and paid by the volunteer while performing volunteer activities.

**Are organizations liable for absences of volunteers due to work-place injuries?**

No.

### **3 Safe and supportive work environment**

**Are there any differences in terms of the regime that applies to employees?**

The organization is obliged to ensure that the obligations and measures (the Occupational Health and Safety Act applies) are carried out to the extent necessary to ensure the safety and health of the volunteer during the volunteering activity so that the volunteer carries out the volunteering activity in conditions that do not endanger the volunteer's life and health with regard to the type and nature of the volunteering activity.

If special equipment or clothing, in particular work clothing and other personal protective equipment and work aids, are required for the performance of the voluntary activity, the organization shall be obliged to provide them to the volunteer before the volunteer starts to perform the voluntary activity.







## 4 Tax

**Are organizations obliged to pay taxes if they pay their volunteers stipends? If yes, what types of taxes are mandatory to pay?**

N/A.

## 5 What to do when things go wrong

**What grounds do organizations have for the termination of volunteer agreements/arrangements?**

There are no legally specified grounds for the termination of volunteer arrangements. The reasons and method of early termination of volunteer activity should be agreed in the contract on the performance of volunteer activity.

**What is the responsibility of organizations for damages incurred by a volunteer's actions within his/her work?**

An organization could be potentially liable for damages incurred by a volunteer's actions within the course of the volunteer's activities.





## d. Non-citizen employees and consultants, including refugees and others forcibly displaced

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### 1 Status and the right to work

#### **Are employers obliged to secure legal status for their employees or consultants if they are non-citizens? (such as refugee status, humanitarian visas, visas for trafficking survivors, other recognized protection statuses, etc.)**

In Slovakia, employers are not typically obliged to secure legal status for their non-citizen employees. Non-citizens, including refugees, individuals with humanitarian visas, or other recognized protection statuses, are responsible for obtaining the necessary permits and visas themselves to legally work in the country.

While the legal responsibility lies with the non-citizen employee to obtain the necessary permit, employers may offer assistance and support in the process. This support could include providing required documents or information related to the employment, confirming the job offer for permit applications, or guiding the employee on the appropriate procedures.

It should be noted that employers are forbidden from employing a non-citizen without valid work permit or other document / status that is allowing them to work in Slovakia. This would be considered as an illegal employment.

#### **Are employers obliged to secure work permits for their employees or consultants?**

Employers are not legally responsible for securing work permits for their non-EU/EEA employees or consultants. Instead, non-citizens are responsible for initiating and obtaining the appropriate work permits themselves. It is very common that employers provide assistance and support in the process.

The Slovak legal system distinguishes between different forms of access to the Slovak labor market depending on the individual situation of the future employee. One of the most common routes is for the purpose of filling a vacant position. In this case, the individual must apply for temporary residence for the purpose of employment on the basis of a confirmation of the possibility of filling a vacant position. In this case, the employer must separately go through the process of obtaining a confirmation of the possibility of filling a vacant position at the relevant Office of Labor, Social Affairs and Family.





### **Is it always necessary to obtain a work permit?**

No, an EU citizen can be employed on the territory of the Slovak Republic without the need to obtain a work or other permit.

It is also not always necessary to obtain a work permit in Slovakia for non-EU/EEA nationals. For example, a work permit may not be necessary in the case of:

- EU Blue Card holders;
- Non-EU/EEA students studying in Slovakia with a valid student residence permit;
- Non-EU/EEA nationals coming to Slovakia for seasonal employment in specific sectors, such as agriculture or tourism;
- Intra-corporate transfers;
- Researchers and lecturers; or
- Family members of EU citizens.

### **Can asylum-seekers and other persons forcibly displaced access the right to work if they do not have refugee status or other recognized protection statuses?**

Asylum-seekers and other persons forcibly displaced do not have automatic access to the labor market in Slovakia. Generally, they are not allowed to work while their asylum application is pending.

## **2 Contracts**

### **Are employment contracts or consultant agreements for non-citizens different to those for citizens?**

No.

## **3 Conditions of employment**

### **Does national law regulate the quotas for the number of non-citizens within one organization?**

There are no explicit limitations on the number of non-citizen employees or workers that an organization could hire. In Slovakia, employers can hire both Slovak citizens and non-citizens, subject to compliance with relevant labor laws, work permits, and other legal requirements.

### **Are employers obliged to report about employed non-citizens?**

An employer must inform the Office of Labor, Social Affairs and Family in writing about:

- the commencement of employment, within 7 working days from the date of commencement of employment;
- the termination of employment of a national of a third country, within 7 working days from the date of termination of employment;
- if a national of a third country who has been granted an employment permit or who has been granted temporary residence for the purpose of employment based on a confirmation of the





possibility of filling a vacant position, has not taken up employment within 7 working days from the date agreed upon as the day of commencement of work.

In the case of the employment of a national of a third country, the employer must also attach a copy of the employment contract to the information.

The employer must notify the foreign police department in writing:

- within 3 working days of the non-employment of a third-country national, if it has issued a written promise of employment;
- on the termination of employment of a third-country national within a period of 3 working days.

### **Are there any other differences in conditions of employment for non-citizens and citizens?**

No. The employer is only obliged to keep a copy of a written employment contract and copy of the residence permit or other authorization for residence during the employment of the third-country national.

### **Are there any specific employment terms that apply to citizens but not apply to non-citizens?**

Slovakia generally applies the same employment terms and conditions to both citizens and non-citizens who are legally allowed to work in the country. Employment laws and regulations are designed to treat all employees equally, regardless of their nationality or citizenship status, to prevent discrimination in the workplace.

## **4 Safe and supportive work environment**

### **Are there any differences in a safe and supportive work environment approach for non-citizens? If yes, please elaborate here.**

Employers in Slovakia have a legal obligation to provide a safe working environment for all employees, including non-citizens. This includes implementing measures to prevent accidents and occupational hazards, providing necessary training and safety equipment, and complying with workplace safety standards.

Similarly, non-citizen employees in Slovakia are entitled to the same labor rights and benefits as Slovak citizens, such as minimum wage, working hours, rest periods, paid leave, and social security contributions. Discrimination based on nationality or citizenship is prohibited by law, and all employees should be treated fairly and equally in the workplace.

### **Does the employer have additional obligations for non-citizens?**

Employers must comply with the reporting obligations described [above](#). Employers must keep a copy of a written employment contract and copy of the residence permit or other authorization for residence during the employment of any third-country national.

## **5 What to do when things go wrong?**

### **Is the process of termination of an employment contract for non-citizens different than for citizens? If yes, please explain here.**





No, except that the employer is obliged to inform the Office of Labor, Social Affairs and Family in writing about the termination of the employment of a national of a third country within seven working days from the date of the termination of employment.

**Is the process of resignation for non-citizens different than for citizens? If yes, please explain here.**

No, except that the employer is obliged to inform the Office of Labor, Social Affairs and Family in writing about the resignation of a national of a third country within seven working days from the date of the termination of employment.

**Are non-citizens entitled to the equal protection of employment laws in the event of employment-related disputes?**

Yes, the principle of equal treatment and non-discrimination applies.





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