



Tax News

May 2026

forv/s
mazars

I. HOLIDAY ALLOWANCE 2026

Holiday allowance is one of the primary obligations of employers and the right of employees. Below, we present the key legislative requirements and specifics regarding holiday allowance for 2026 that employers must consider when making payments.

Amount and taxation of holiday allowance in 2026

The Employment Relations Act (ZDR-1) stipulates that an employer must pay a holiday allowance of at least the minimum wage to an employee who is entitled to annual leave. As of 1 January 2026, the minimum wage is EUR 1,481.88 gross. As a result, the minimum holiday allowance for 2026 is also EUR 1,481.88 gross. When determining the amount of holiday allowance in the private sector, in addition to the legal minimum, it is necessary to take into account the provisions of collective agreements for specific sectors.

In the event that the employee is not employed for the entirety of the calendar year, they are entitled to a proportionate part of the holiday allowance. The holiday allowance is determined according to the number of full months of employment, whereby the employee is entitled to 1/12 of the holiday allowance for each full month of employment.

In 2026, the holiday allowance is tax-free up to 100% of the last known average salary in the Republic of Slovenia (the latest known salary is for February 2026 and amounts to €2,606.09). The data on the average salary is published monthly on the website of the Statistical Office of the Republic of Slovenia (SURs), taking into account the last known data at the time of payment of the holiday allowance. If the amount of the holiday allowance exceeds the amount of the average salary, only the excess above this amount is included in the tax base.

Deadline for payment of holiday allowance

The employer must pay the holiday allowance by 1 July 2026 at the latest.

In the event of illiquidity of the employer, the collective agreement for a specific sector may set a later payment date, but no later than 1 November 2026.

Part-time holiday allowance

A worker who has a part-time employment contract is entitled to a proportionate part of the holiday allowance according to the amount of working time. Exceptions to this rule are provided for in Article 67 of the ZDR-1, but in certain cases (e.g. special protected categories of employees), the employee may retain the right to full recourse.

II. INCOME FROM ABROAD AND SELF-DECLARATION

The treatment of income from abroad represents an important area of tax compliance, especially for tax residents of the Republic of Slovenia. In practice, questions often arise about deadlines, proper reporting and the possibility of subsequently regulating liabilities through self-declaration.

If an individual is a tax resident of Slovenia and earns income abroad (so-called expat), they must submit a personal income tax return, if this income is not included in the informative calculation of personal income tax, and report all relevant income, such as:

- salaries,
- bonuses,
- regressions,
- other cash and non-cash receipts

Deadline for submission of the forecast

The deadline for submission of forecast is of 31 July for the previous year.

Submission of forecasts in case of delay

If a taxpayer misses the regular deadline for filing a tax return, they may fulfill their obligation by filing a voluntary disclosure. A voluntary disclosure may be submitted after the deadline has expired, but no later than the moment the tax authority initiates an audit or identifies irregularities. The advantage of a voluntary disclosure is that the taxpayer avoids a fine for the violation and higher late payment interest.