



## Payroll alert: Payroll news from 1 January 2023

### Minimum wage change from 01/01/2023

Employers' and employees' representatives submitted an agreement on the amount of the monthly minimum wage to the Ministry of Labour, Social Affairs and Family of the Slovak Republic. With effect from 01 January 2023, the amount of **the monthly minimum wage will increase to EUR 700.00** for an employee with a monthly wage (in 2022 the minimum monthly wage amounts to EUR 646.00). For an employee with an agreed hourly wage, the value of the **minimum hourly wage will increase to EUR 4.023 per hour worked** (in 2022 the minimum hourly wage amounts to EUR 3.713 per hour). The values apply to employees with an agreed weekly working time of 40 hours and classification in the first level of work difficulty (according to Annex 1 to the Labour Code).

**Compared to 2022, the 2023 minimum monthly wage will increase by EUR 54.00 per month and the minimum hourly wage will increase by EUR 0.31 per hour worked.**

If the employee has an agreed weekly working time of 38.75 hours or 37.5 hours, the minimum hourly wage will increase proportionately (the value will be rounded to three decimal places).

The following table shows the minimum wage requirements by job difficulty and working time of the employee:

Degree of difficulty of work	Minimum monthly wage	Minimum hourly wage (40 hours/week)	Minimum hourly wage (38.75 hours/week)	Minimum hourly wage (37.5 hours/week)
1.	EUR 700.00	EUR 4.023	EUR 4.153	EUR 4.291
2.	EUR 816.00	EUR 4.690	EUR 4.841	EUR 5.003
3.	EUR 932.00	EUR 5.356	EUR 5.520	EUR 5.713
4.	EUR 1048.00	EUR 6.023	EUR 6.217	EUR 6.425
5.	EUR 1164.00	EUR 6.690	EUR 6.906	EUR 7.136
6.	EUR 1280.00	EUR 7.356	EUR 7.593	EUR 7.846

### Wage benefits in 2023

In 2023 **there will be no increase in wage benefits** for Saturday, Sunday and night work and no increase in wage compensation for difficulty in performing work. These wage benefits are **no longer linked to the minimum wage** (as was the case before 2021).

The amount of wage benefits is determined by a fixed amount, and therefore the amount post 1 January 2023 remains the same as it was in 2022 for full-time employees. This applies also to the employees working based on an agreement on work performed outside the employment relationship (agreement on work performance, agreement on work activity and agreement on temporary work of students):

- for work on Saturdays – min. EUR 1.79/hour worked on Saturday;
- for work on Sundays – min. EUR 3.58/hour worked on Sunday;
- for night work – min. EUR 1.79/hour of night work in hazardous work;
- for night work – min. EUR 1.43/hour of night work without hazardous work;

- wage compensation for difficulty in performing work – min. EUR 0.72/hour.

When working on a public holiday, the employee working based on an agreement will be entitled to remuneration increased by at least EUR 3.58/hour.

### Change of tax bonus from 01 January 2023

From 01 January 2023, the amount of the tax bonus for a dependent child is amended (according to Section 33 of Act No. 595/2003 Coll. on Income Tax as amended) and only two age categories are considered as follows:

Age of the child	Monthly tax bonus amount
up to 15 years	EUR 100.00
over 15 years	EUR 50.00

In addition, the entitlement to a tax bonus for a child under 15 years of EUR 100.00 cannot be claimed if the child receives a subsidy for meals – lunches (according to Section 4 of the Subsidies Act).

Pursuant to Section 33(6) of the Income Tax Act, the tax bonus may be claimed **up to a maximum of the established percentage of the tax base (partial tax base) on income** under Section 5 as follows:

Number of dependent children	% of the tax base (partial tax base) - max. threshold for TB
1	20%
2	27%
3	34%
4	41%
5	48%
6 and more	55%

### Changes in non-taxable part of the taxpayer's tax in 2023

Effective from 01 January 2023 the non-taxable part of the tax base will increase from EUR 381.61/month (in 2022) to **EUR 410.24/month** for a taxpayer with signed Declaration for the application of the non-taxable part of the tax base (i.e. uses the non-taxable part monthly).

The new amount of the non-taxable part of the tax base per taxpayer will be used for the first time when calculating the salary for **January 2023**.

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