



Payroll alert – September news overview

Contribution relief for food producers from 1.8.2023 to 31.1.2024

The amendment to Act No. 461/2003 Coll. on Social Insurance, as amended, brings relief for employers in agriculture and the food industry. Selected employers will not have to pay social insurance for their employees for half a year. This is an exception for employee salaries for the months of August 2023 to January 2024.

This benefit will apply only to the employer who performs the main economic activity classified according to the statistical classification of economic activities SK NACE Rev. 2:

- **in Section A — Agriculture, Forestry, and Fisheries**, Division 01, Group 01.4, excluding economic activities in classes 01.43, 01.44 and 01.49, and
- **in Section C — Manufacturing**, Division 10, excluding economic activities in Classes 10.52, 10.62, 10.72, 10.82 and 10.92 and in Division 11, Class 11.07.

For these purposes, the main economic activity means an economic activity registered in the register of legal entities, entrepreneurs, and public authorities. The Social Insurance Agency recommends the employers concerned to check their SK NACE code kept in this register.

This state aid is **subject to the approval process of the European Commission**. The amendment is currently in the approval process by the European Commission.

Until the European Commission's decision, the Social Insurance Agency recommends food producers to pay premiums in the regular amount as before August 1, 2023.

Termination of the pandemic nursing allowance as of 01.09.2023

The termination of the pandemic nursing allowance means that from September 1, 2023, the Social Insurance Agency will provide nursing care for a family member's illness or

childcare for a maximum of 14 days with one need for treatment/care. The provision of the benefit will thus return to the pre-pandemic period.

At the same time, the **forms Request for nursing allowance** (claim made during a crisis) and **Affidavit to the request for nursing allowance** (for the purpose of paying nursing allowance during a crisis situation) will no longer be used.

The pandemic nursing allowance will last be paid for the month of August 2023.

News in the provision of food subsidies for the period from 01.09.2023 to 31.12.2023

As of 01.09.2023, a subsidy for meals can also be provided for a child from a secondary school attending the first to fourth grade of an eight-year or the first year of a five-year educational programme - after the admission to secondary school education from the eighth grade of primary school. This applies also to a child who fulfils compulsory pre-primary education in an individual form. Applications for the subsidy for children from secondary schools must be submitted no later than 10.09.2023.

Minimum wage for 2024

At the meeting of the Economic and Social Council of the Slovak Republic, employers' and employees' representatives agreed on the amount of the minimum wage for 2024 in the amount of 750 euros.

The amount of the monthly minimum wage will increase from the current €700 to **€750** from 1 January 2024.

By increasing the minimum wage, selected bonuses for working at non-standard times are also automatically increased. For working on Saturdays, the employee is entitled to a wage benefit of at least 50% of the minimum wage per hour for each hour of work, i.e. 2,155 EUR for 2024. For Sunday work, the employee is entitled to a surcharge of at least 100% of the minimum wage per hour, which next year amounts to 4.31 EUR. In case of night work, the employee will receive a supplement of at least 40% of the minimum wage per hour, i.e. 1,724 EUR next year.

New obligation for employers as of 01.07.2023

The Social Insurance Agency publishes a list of natural persons and legal entities against whom it records claims. As of 01.07.2023, the published list also includes natural persons and legal entities who have not fulfilled their obligation under § 228 par. 1 letters a) and b) or § 231 par. 1 letter f), the non-fulfilment of which is considered as a registered arrears of social insurance premiums pursuant to § 170 par. 21. In this case, the list shall indicate the period for which the relevant obligation has not been fulfilled.

The employer is obliged to notify the employee in writing or via e-mail or via a short text message (SMS) that the employer has been published in the list due to non-submission of the premium statement **within 14 days of publication.**

Expected re-increase of meal allowance amounts from 01.10.2023

According to the ongoing proposal of the Ministry of Labour, Social Affairs and Family of the Slovak Republic on meal allowance

amounts, the amount of meal allowance are expected to increase again in response to price increase in restaurant facilities - with an expected effective date of 1.10.2023.

According to the draft measure, the amount of meal allowance should increase:

- from EUR 7,30 to EUR 7,80 for the time zone between 5h and 12 h;
- from EUR 10,90 to EUR 11,60 for time zones above 12 to 18 h;
- from EUR 16,40 to EUR 17,40 for time zones above 18 h.

Contact

Jarmila Rovánová
Partner, Outsourcing
jarmila.rovanova@mazars.sk

Renáta Ivaničková
Payroll Senior Accountant, Outsourcing
Renata.ivanickova@mazars.sk

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in nearly 100 countries and territories around the world, we draw on the expertise of 47,000 professionals – 30,000 in Mazars' integrated partnership and 17,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

www.mazars.sk