



Payroll alert: Overview of changes in payroll legislation effective from 1 January 2024

Our experts summarized the current topics in the latest edition of the payroll newsletter. It contains:

- Minimum wage and minimum wage entitlements from 1 January 2024
- Wage benefits from 1 January 2024
- Changes in social insurance
- Increase in the rate of health insurance
- Cancellation of a public holiday
- Annual tax settlement and important deadlines

Minimum wage and minimum wage entitlements from 1 January 2024

In accordance with Act No. 663/2007 Coll. on minimum wage, the minimum wage increased to **€ 750 and the minimum wage** entitlements (derived from the degree of work difficulty) changed as well – as of 1 January 2024.

Degree of work difficulty	Monthly wage as of 1.1.2024	Hourly wage for 40 hrs schedule	Hourly wage for 38,75 hrs schedule	Hourly wage for 37,5 hrs schedule
1	750.00 €	4.310 €	4.449 €	4.597 €
2	866.00 €	4.977 €	5.138 €	5.309 €
3	982.00 €	5.644 €	5.826 €	6.020 €
4	1 098.00 €	6.310 €	6.514 €	6.731 €
5	1 214.00 €	6.977 €	7.202 €	7.442 €
6	1 330.00 €	7.644 €	7.891 €	8.154 €

In case an employee does not meet the amount of the minimum wage entitlement in a given month, the employer must provide such employee with a wage supplement, which represents the difference between the wage achieved and the minimum wage entitlement of the employee.

Employees working part-time or employees who did not work the full work fund in a given month, are entitled to a proportional part of the minimum wage.

Wage benefits from 1 January 2024

The increase in the minimum wage reflects in the change of the wage surcharges valid from 1 January 2024. These are calculated based on the percentage of the current minimum **hourly wage**. They also apply to employees working on agreements outside the employment relationship.

Surcharge type for:	Surcharge amount from 1.1.2024
Work on Saturday	2.1550 €
Work on Saturday (lower)	1.9395 €
Work on Sunday	4.3100 €
Work on Sunday (lower)	3.8790 €
Night work – non-risky work	1.7240 €
Night work – non-risky work (lower)	1.5085 €
Night work – risky work	2.1550 €
Work on public holidays (agreements)	4.3100 €
Wage compensation for difficult work performance	0.8620 €
Stand-by duty outside workplace	0.8620 €
Stand-by duty on workplace	4.3100 €

Surcharges for work on public holidays and overtime for employees are based on the **average hourly earnings** of the employee achieved in the given period.

Surcharge	Calculation of the surcharge from 1.1.2024
Holiday wage (employee)	100% of the average hourly wage
Extra wage for overtime work	25% of the average hourly wage
Extra wage for overtime work – hazardous work	35% of the average hourly wage

Changes in social insurance

The Social Insurance Company published a new maximum assessment base valid from 1 January 2024 in the amount of € 9128.

The new rate does not apply to accident insurance, which does not have a maximum assessment base.

From 1 January 2024, an amendment to the Social Insurance Act came into force, altering the exclusion of social insurance contributions in the periods when employees get maternity benefit or would receive maternity benefit if they met the condition of 270 days of sickness insurance.

Increase in the health insurance rate

From 1 January 2024, the employers rate of contributions paid for employees is altered.

The employer's contributions to health insurance for employees increased to 11% (from the original 10%) and for employees with disabilities to 5.5% (from the original 5%) of the assessment base.

The amount of employees' contributions to health insurance remained the same as the previous year, namely 4% and in the case of employees with disabilities 2% of the assessment base.

In 2024, the minimum premium and the minimum advance payment of the employee for health insurance remain in force. The premium and advance payment is derived from the subsistence minimum in force on 1 January of the current calendar year. As of 1 January 2024, the subsistence minimum is valid in the amount of € 268.88.

Minimum insurance premium / advance payment	
Employee 4%	10.75 €
Employer 11%	29.57 €
Total minimum advance payment	40.32 €

Cancellation of a public holiday

With effect from 1 January 2024, the day of 1 September is no longer considered a public holiday – following the change in the Act on Public Holidays.

In practice, this means that employees working on this day will not be paid a public holiday surcharge equal to 100% of their average hourly earnings.

Annual tax settlement and important deadlines

With the beginning of the new year, the topic of income declarations for the previous year arises. Employees with income only from dependent activities (employment) in the previous year can request any employer (who they worked for in the previous tax period) to perform the annual tax settlement.

If the application is submitted together with all necessary annexes within **no later than 15.2.2024**, the employer is obliged to process the annual tax settlements **by 2.4.2024**.

If the employee does not ask the employer to perform an annual tax settlement, the employer is obliged to issue a certificate of taxable income to the employee **no later than 11.3.2024**. If this confirmation is requested by 5.2.2024, the employer is obliged to submit the confirmation within a shorter period, no later than 12.2.2024.

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