



Overview of changes in payroll

Payroll alert

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Current topics in the latest edition of the Forvis Mazars payroll newsletter are:

- Minimum wage and minimum wage entitlements from 1 January 2025
- Wage benefits from 1 January 2025
- Changes in the provision of meal allowances from 1 September 2024
- Change in the employment of students from 1 August 2024
- Subsistence minimum from 1 July 2024
- The new school year and the obligation of employees to receive a tax bonus

Minimum wage and minimum wage entitlements from 1 January 2025

As employers' representatives and employees' representatives did not agree on the new minimum wage for 2025, it will be determined in accordance with Act No. 663/2007 Coll. on the minimum wage, Section 8. It will represent 57% of the average monthly wage of an employee in the Slovak economy, as determined by the Statistical Office for 2023.

The **minimum wage will increase to 816 € from 1 January 2025**. This is associated with **the change in the minimum wage entitlements** based on the degree of work difficulty of the respective jobs according to the degree of complexity, responsibility and strenuousness of the work.

Degree of work difficulty	Monthly wage 1.1.2025	Hourly wage for 40-hrs weekly schedules
1	816,00 €	4,690 €
2	932,00 €	5,356 €
3	1 048,00 €	6,023 €
4	1 164,00 €	6,690 €
5	1 280,00 €	7,356 €
6	1 396,00 €	8,023 €

Wage benefits from 1 January 2025

The change in the minimum wage reflects in a **change in surcharges derived from the pre-defined percentage of the current minimum hourly wage**. The exceptions are the surcharges for work on public holidays and for overtime work. Unlike other bonuses, the basis for their calculation is the average hourly wage.

Surcharge type	Amount as of 1.1.2025
Saturday work	2,3450 €
Saturday work - low	2,1105 €
Sunday work	4,6900 €
Sunday work - low	4,2210 €
Night work - unrisky work	1,8760 €
Night work - unrisky work - low	1,6415 €
Night work - risky work	2,3450 €
Agreements - work on public holiday	4,6900 €
Difficult work performance	0,9380 €
Emergency duty outside workplace	0,9380 €
Emergency duty on workplace	4,6900 €

Provision of meal allowances from 1 September 2024

Based on the measure published in the Collection of Laws No. 211/2024, the **amount of meal allowances for domestic business trips is increased** with effect from 1 September 2024.

Duration of domestic business trip	Meals as of 1.9.2024
Time zone 5-12 hours	8,30 €
Time zone 12-18 hours	12,30 €
Time zone over 18 hours	18,40 €

This change affects the **minimum value of the meal voucher, and the financial contribution** provided by the employer for employee meals.

Type of meal allowance	Amount as of 1.9.2024
Minimum value of meal voucher - 75% of meals for domestic trips in time zone 5-12 hrs	6,23 €
Minimum value of financial contribution provided by employer	3,43 €

Change in the employment of students from 1 August 2024

An amendment to the Labour Code regulating the employment of juveniles was approved by the National Council of the Slovak Republic. The employer may agree with the employee on the **start day of work – already from the end date of the school term in the last school year of the compulsory education.**

The amendment to the Labour Code enters into force on 1 August 2024. Until the end of July 2024, the original wording allowed employment of natural persons who had completed compulsory school attendance.

Change in amounts of subsistence minimum

By the measure of the Ministry of Labour, Social Affairs and Family, the amounts of the **subsistence minimum** as of 1 July 2024 were **adjusted.**

- 273,99 € per month for **one adult natural person**
- 191,14 € per month for **another jointly assessed adult natural person**
- 125,11 € per month for a **dependent child or an independent minor child**

Keep in mind: New school year and the obligation of employees with a tax bonus

At the **beginning of the new school year**, employees receiving a tax bonus for children must **document their continuing entitlement** to the employer.

The obligation applies to **children with completed compulsory school education or those over 16 years** of age. The confirmation of the child's school attendance must be submitted at the beginning of each school year. This should not be confused with the birth certificate which is delivered to the employer only at the beginning of the application of the tax bonus.

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