



# Changes in payroll resulting from the “consolidation package” as of 1 January 2025

Payroll alert

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### Payroll alert

In this edition of the Forvis Mazars payroll newsletter, you can read more about the changes resulting from the consolidation package in terms of payroll processing from 1 January 2025:

- Increase in maximum assessment base for social insurance
- Changes in tax bonus
- Parental pensions

In 2025, we are preparing a webinar to summarise all the important changes to payroll. [Subscribe to our newsletter](#) to be among the first to receive the webinar invitation.

### Increase in maximum assessment base for social insurance from 1 January 2025

As of 2025, the **assessment base threshold for social insurance will increase** from 7 to 11 times the average monthly wage in the Slovak economy from two years ago. This is **an increase** from € 9,128 in 2024 to **€ 15,730 in 2025**. The maximum assessment base applies to all parties, i.e. employees, employers, self-employed persons and voluntary sick leave, pension insured persons and voluntarily insured unemployed persons.

### Tax bonus from 1 January 2025

The fundamental change from the tax bonus perspective is **the elimination of the tax bonus for children over 18 years of age**.

Until 2024, the tax bonus can be claimed for the last time in the month when the child completes compulsory school attendance or no later than the age of 25 in case of a continuous study full-time at a secondary school or university.

From 1 January 2025, it is possible to claim the tax bonus only until the child reaches the age of 18. If the child is still studying after reaching the age of 18, the parent is no more entitled to a tax bonus.

#### Monthly amounts of the tax bonus from 1 January 2025:

- € 100 per child up to 15 years of age
- € 50 per child between 15 and 18 years old

The percentage limit of the tax base **from which the entitlement to the tax bonus is calculated**, will also change.

Number of children	% in 2024	% in 2025
1 child	20 %	29 %
2 children	27 %	36 %
3 children	34 %	43 %
4 children	41 %	50 %
5 children	48 %	57 %
6 children and more	55 %	64 %

If the taxpayer's tax base is higher than 1.5 times 18 times the average monthly wage in the economy determined by the Statistical Office of the Slovak Republic from two years ago, the entitlement to **the tax bonus will be reduced by 1/10** of the difference between the partial tax base and 1.5 times 18 times the average monthly wage.

The calculation for 2025 will use the average monthly wage determined for 2023, which was € 1,430.

- 1,5 multiple = € 2,145
- 18 multiple = € 25,740

Employees whose **annual tax base is higher than € 25,740 will have their tax bonus reduced.**

Considering the monthly payroll calculations, the tax bonus will be reduced for employees with a monthly gross salary of more than € 2,477.

Employees whose gross salary **exceeds € 3,632 will not be entitled to a tax bonus.**

**Example of tax bonus reduction:**

*The gross salary of an employee is € 2,700.*

*Partial tax base =  $2,700 * 13.4\% = 2,700 - 361.8$   
= € 2,338.20*

*Difference in partial tax bases =  $2,338.20 - 2,145$   
= € 193.20*

*1/10 of the difference = € 19.32 EUR*

*The tax bonus will be for a child under 15 years of age  
=  $100 - 19.32 = € 80.68$*

*The tax bonus will be for a child from 15 to 18 years =  
 $50 - 19.32 = € 30.68$*

**Parental pensions from 1 January 2025**

As of 1 January 2025, **the current method of parental pension payments** will be cancelled.

Individuals will be able to donate 2% of the tax paid. This is the same principle as donating a share of the tax paid to civic or non-profit organizations. It will be possible to donate 2% to each of the parents. The amount of the allowance is at least € 3 for one parent. The change payout of the parental pensions will apply **in 2026** for the 2025 taxes.

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