



# Payroll changes in 2025

Payroll alert

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## What 2025 will bring in wages

### Payroll alert

**Let us inform you about the payroll changes valid as of 1 January 2025. We will take a closer look at the new amounts of wages, bonuses, tax bonuses, contribution to the child's sports activities and other news.**

### Minimum wage

The minimum wage in 2025 was determined at **€ 816** per month, which is **€ 4.69** per hour for monthly paid employees with a 40-hour work schedule as well as employees working on temporary work agreements.

Minimum wage from January 2025 for different levels of work difficulty and employment will be:

Degree of difficulty	Minimum wage coefficient	Minimum wage (monthly) - €	Minimum wage (hourly) 40 hours/week - €	Minimum wage (hourly) 38.75 hours/week - €	Minimum wage (hourly) 37.50 hours/week - €
1	1	816	4,690	4,841	5,003
2	1,2	932	5,356	5,529	5,713
3	1,4	1 048	6,023	6,217	6,425
4	1,6	1 164	6,690	6,906	7,136
5	1,8	1 280	7,356	7,593	7,846
6	2	1 396	8,023	8,282	8,558

Bonuses linked to the minimum wage will change as follows:

Surcharge	% of min. wage	Amount in 2025 - €
Saturday work	50%	2,345
Saturdays – regular work	45%	2,1105
Sunday work	100%	4,69
Sundays – regular work	90%	4,221
Night work	40%	1,876 €
Night work - risky work	50%	2,345
Night work - regular	35%	1,6415
Agreements - work on public holiday	100%	4,69
Difficult work performance	20%	0,938
Emergency duty outside workplace	20%	0,938

**Reduced surcharges** for work on Saturdays, Sundays or nights can be agreed (in a collective or employment agreement) with employees performing work **under these conditions on a regular basis**.

## Child tax bonus from 1 January 2025

As of January 2025, both the amounts of the tax bonus as well as the age limits of entitlement will change.

Tax bonus for children **under 15 years of age** = € 100

Tax bonus **from 15 to 18 years of age** = € 50

The taxpayer can claim a tax bonus for each dependent child living with him/her in a household, namely:

- own child;

- adopted child;
- child taken into care replacing parental care based on a decision of the competent authority;
- child of spouse.

From 1 January 2025, according to Section 33(6) of the Income Tax Act, the tax bonus may be claimed up to the amount determined by law according to the age of the child or up to the amount of the established percentage of the partial income tax base, namely:

Number of dependent children	Percentage limit of the tax base (partial tax base)
1	29%
2	36%
3	43%
4	50%
5	57%
6 and more	64%

## Declaration on taxpayer's non-taxable amount and tax bonus

The Tax Office issued a new request form "Declaration for the application of the non-taxable amount of the tax base and tax bonus" under Section 36 (6) of the Income Tax Act, which will be valid from 1 January 2025.

When applying the **non-taxable amount**, the employer will also accept the completed declaration form issued in 2020 even after 31.12.2024. This is different when **applying for the child tax bonus** when only the new form VYH36v25\_1 can be used. In case the taxpayer does not complete the new form, and the request form for the non-taxable amount and tax bonus was submitted on the 2020 form, the employer will stop applying the child tax bonus from January 2025. In this case, the employer will apply only the non-taxable amount and stop the child bonus from January 2025.

Employees will indicate the change in the conditions for the application of the non-taxable amount or the tax bonus in Part IV of the new Declaration. The change is triggered also, for example, by getting taxable income from sources abroad which prompts the employer to stop applying the child tax bonus in the year. If the employee stops getting the taxable income from sources abroad, the employee needs to notify the

employer who will resume the child tax bonus application.

## Increase in maximum assessment in social insurance

As of 1 January 2025, the threshold of the maximum assessment base for social insurance will increase to 11 times the average monthly wage from 2023, i.e. € 15,730 (does not apply to accident insurance and health insurance).

## Recreation allowance

The allowance remains at **€ 275** per year and is **mandatory** for employers with more than 49 employees. The contribution is voluntary for employers with up to 49 employees.

## Contribution to child's sports activities

This contribution will be mandatory from 1 January 2025 for employers with more than 49 employees and will amount to **€ 275** for full-time employees. For employers with up to 49 employees, the contribution is voluntary. For part-timers, the amount of the contribution will be prorated.

## Donating 2% of taxes to parents

2025 introduces a novelty enabling employees to donate a 2% share of the paid tax to the designated parent or parents. An employee can donate the amount of 2% of the paid tax after processing the annual tax settlement. The taxpayer can decide to donate 2% of the paid taxes to one parent, or 2% to each of the parents. This sort of "parental pension" will be paid first in 2026 from 2025 taxes. The current parental pension will cease to exist in January 2025.

## Taxation of car for private purposes

A company car provided to an employee for private purposes is the employee's non-monetary income and must be subject to tax. From 1 January 2025, the percentage of taxation of this non-monetary income

will be reduced to **0.5%** for vehicles with **the BEV and PHEV fuel types**.

## **Contractor and seasonal work**

January 2025 brings a novelty for agreements on work activities for the performance of seasonal work, which can also be concluded in tourism - in restaurants and pubs, accommodation facilities (without previous conditions related to the transport of persons, rental of recreational equipment, operation of camps, etc.).

Under the Agreement on work for performance of seasonal activities, a maximum of 520 hours annually may be worked, not exceeding 8 months during the year.

**January is a busy month for payroll. Please remember that all changes in the health insurance company must be reported to your payroll department accordingly.**

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