



Payroll newsletter: Summer edition 2025

Payroll alert

forv/s
mazars

Payroll alert: Letný špeciál 2025

In the summer edition of our payroll newsletter, we are summarising the information relevant for the approaching summer / holiday season. You can read about the following topics:

- Temporary work of students
- Agreement on work activity for seasonal work
- Employment of minors – non-employment agreements
- Recreational allowance
- Taking employees' leave

Temporary work of students

According to Section 227 of the Labour Code, students may perform work based the **temporary work agreement with students**. This agreement can be concluded with a **high school student or a university student** (full-time study), up to 26 years of age.

An agreement on temporary work of students concluded with a university student may last no later than until the day on which the student passes the final state examination; on this day, the agreement on temporary work of the student ends.

The maximum duration of the agreement is 12 months; the extent of work is a maximum of 20 hours per week on average (the average is assessed over the entire duration of the agreement).

Social insurance contributions are reduced for students. The students do not pay health insurance which is paid by the state. Students are eligible for a **deductible contribution of 200 € monthly** with one employer. This deductible contribution reduces the assessment base for social contributions. In this case social contributions are paid only from the student's remuneration above 200 €.

Agreement on work activity for seasonal work

Pursuant to Section 228a, paragraph 1, letter b) of the Labour Code, it is possible to conclude an **Agreement on Work Activity for the performance of seasonal work**. Based on this agreement, it is possible to perform work activities up to 520 hours in a calendar year. The seasonal work covered by the agreement is listed in Annex No. 1b to the Labour Code. **From 1 January 2025**, agreements on work activities for the performance of seasonal work can also be concluded, for example, **in tourism, restaurants and pubs or accommodation facilities**.

The average weekly working time for the duration of the agreement, but not more than four months, may not exceed 40 hours. An agreement on work activity for the performance of seasonal work can be concluded for a maximum of 8 months.

For this agreement, a **deductible item** for seasonal work (PPE-sez) **in the amount of 715 € monthly** applies (the amount valid from 1 January 2025). It is always applied to seasonal work – there is no choice whether yes or no. The deductible item for seasonal work reduces the assessment base for the payment of old-age and unemployment insurance premiums for both the employee and the employer.

An employee under an agreement on work activity for the performance of seasonal work is always an employee with sickness insurance, so he/she is

entitled to income compensation in the event of temporary incapacity for work and the right to sickness benefits.

Employment of juveniles – non-employment agreements

According to the Labour Code, **it is prohibited to employ persons under the age of 15** or persons over 15 years of age until the end of the school teaching period of the last school year of compulsory school attendance.

A natural person/pupil may conclude **an agreement outside the employment relationship** no earlier than on the last day of the school teaching period in the school year that is the tenth year of the pupil's school attendance or in which the pupil reached the age of 16. Such a day is **30 June of the relevant calendar year**.

Exceptions for concluding agreements outside the employment relationship for these persons are possible only for **cultural, artistic, sporting and advertising activities**.

For activities other than cultural, artistic, sports and advertising, it is possible to conclude an agreement outside the employment relationship only with a person older than 15 years until the end of the school teaching period of the last school year of compulsory school attendance (i.e. an agreement outside the employment relationship for these activities can be concluded from 1 July of the calendar year at the earliest).

The performance of light work by juveniles is permitted, at the request of the employer, by the relevant **labour inspectorate**.

Juveniles may conclude, for example, agreements outside the employment relationship only for such activities/jobs that do not endanger their healthy development, safety, morality and vocational education.

The working hours of juveniles must not exceed 8 hours a day. When employing minors, there are restrictions on overtime, night work and on-call time. The lists of jobs and workplaces that are prohibited for juvenile employees are established by a government regulation.

Recreational allowance

According to Section 152a of the Labour Code, employers with more than 49 employees are obliged to provide employees with a **recreation allowance in the amount of 55% of eligible expenses, up to a maximum of 275 €** per calendar year (an employee may apply for a recreational allowance from only one employer per calendar year). Eligible expenses include the costs of accommodation for at least two nights, meals and other services related to recreation in the territory of the Slovak Republic.

During the summer holidays, employees/parents often use recreational allowances for the child's **summer camp** (organized multi-day activities). The conditions of entitlement for children's summer camps are as follows:

- the child must attend primary school or one of the first four years of an eight-year grammar school,
- the summer camp/organized multi-day activity must take place during the summer holidays in the territory of the Slovak Republic.

Employers with fewer than 50 employees can also provide a recreational allowance to their employees, but this is on a voluntary basis.

Employees' vacation

An employee is **entitled to a minimum of 4 weeks of leave**, employees over 33 years of age or caring for a child are entitled to **5 weeks of annual leave** (or a proportional part of it if the employee does not work

for the employer during the entire calendar year – the proportional part of the leave is one twelfth of the annual leave for each full calendar month of the employment relationship).

The period of taking leave is determined exclusively by the employer according to the leave plan approved by the employees' representatives. In the event that there are no representatives in the company, the drawing plan is determined by the employer. The plan is drawn up in such a way that the employee has the opportunity to use the leave in full and by the end of the calendar year in which the entitlement arose. The plan is drawn up taking **into account the smooth running of the operation**, but the employer must **also take into account the legitimate interests and needs of the employee**.

If leave is granted in several parts, at least one part must last **at least two weeks**, unless the employee agrees otherwise with the employer. In the case of ordering leave, the employer observes the notice period at least 14 days before the start of the leave.

In the event of an **extraordinary situation**, state of emergency or state of emergency, the employer is obliged to notify the employee of the use of leave at least **7 days in advance**, in the case of unused leave from the previous year, at **least two days in advance**. This period may be shortened with the employee's consent.

The employer may also determine **the collective use of leave**, the so-called company-wide leave **for a maximum of two weeks**. In the case of serious operational reasons, it can be up to 3 weeks, but this bulk drawdown must be notified to employees at least 6 months in advance.

If the employer does not determine the use of leave by 30 June of the following year so that the employee takes the leave by the end of the year, the employee may determine the use of leave himself. In this case, the employee is obliged to inform the employer about taking leave at least 30 days in advance.

An employee is entitled to **wage compensation** in the amount of his/ her average hourly earnings for the vacation taken. Average hourly earnings are calculated from the earnings achieved from the previous quarter.

An employee can carry over unused leave to the following year, it should be taken by the end of the following calendar year at the latest (the conditions for the transfer and use of unused leave in the following year should be regulated by the employer's internal regulation).

Contact

Vladimíra Theiszová

Senior Payroll Accountant, Outsourcing

vladimira.theiszova@forvismazars.com

Jarmila Rovánová

Partner, Outsourcing

jarmila.rovanova@forvismazars.com

Forvis Mazars

SKY PARK OFFICES 1

Bottova 2A

811 09 Bratislava

Offices : Bratislava, Košice, Nitra, Považská Bystrica

Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading global network providing professional advisory services. The Forvis Mazars Group operates as an internationally integrated partnership in more than 100 countries and territories and specialises in audit, tax, outsourcing and consultancy. The company leverages the expertise and cultural understanding of more than 35,000 professionals worldwide to assist clients of all sizes at every stage of their development. Forvis Mazars in Slovakia is part of the Forvis Mazars Group SC.

For more information visit www.forvismazars.com/sk