



Payroll alert: Consolidation 2026

Payroll and HR implications of the 2026 consolidation package

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Payroll alert: Consolidation 2026 – payroll implications

The third consolidation package was approved on September 24, 2025. The changes set to take effect from January 1, 2026, approved by the Ministry of Finance of the Slovak Republic, will impact several areas aimed at restoring public finances and generating savings for the state. Below is an overview of the affected areas in payroll and HR administration.

Health insurance contributions

One of the changes concerns health insurance contributions, where until now employees have paid 4% of the assessment base and employers have paid 11%. From the beginning of next year, the contribution percentage for employees will increase to 5% of the assessment base, while the percentage for employers will remain at 11%.

Minimum health insurance premium in 2026:

- For employees, it will be 5% of €284.13 = €14.20
- For employers, it will be 11% of €284.13 = €31.25

The minimum employee contribution will therefore be **€45.45** per month. The above amounts apply if the deductible item is not applied.

From January 1, 2026, the maximum assessment base for calculating social security contributions will be €16,764 per month.

Income tax rate

Until now, employees have paid income tax at two rates: 19% and 25% on higher incomes. However, from January 1, 2026, additional income tax rates will be introduced, depending on the employee's income level. The tax rate threshold is based on multiples of the minimum subsistence level, which is €284.13 for 2026.

At 154.8 times the minimum from total income up to €43,983.32, tax will be calculated at 19% of taxable income, up to a maximum of €3,665.28 per month.

For income exceeding €43,983.32 up to 212.4 times the minimum, i.e. up to €60,349.21, the tax will be calculated at 25% of income (i.e. from €3,665.28 to €5,029.10 when calculating monthly advances).

For 212.4 times the minimum, i.e. €60,349.21 to 264 times the minimum subsistence level, i.e. €75,010.32, the tax will be calculated at 30% of income (i.e. from €5,029.10 to €6,250.86 when calculating monthly advances).

For income above 264 times the minimum subsistence level, i.e. above €75,010.32, the tax rate will be 35% (i.e. from €6,250.86 when calculating monthly advances).

Non-taxable part of the tax base per taxpayer

The increase in the minimum subsistence level from January 1, 2026 (€284.13) will also affect the amount of the non-taxable portion of the tax base per taxpayer, which will be **€497.23** per month, representing an annual amount of €5,966.73. This amount will correspond to 21 times the applicable minimum subsistence level.

A new method of reducing the non-taxable portion of the tax base per taxpayer is being introduced.

If a taxpayer's tax base is less than €26,083.13, their non-taxable portion will be €5,966.73.

If the taxpayer exceeds €26,083.13, the non-taxable portion of the tax base will be reduced according to the formula $14,661.11 - (\text{tax base}/3)$.

For amounts of €43,983.32 and above, the non-taxable portion of the tax base will be zero.

The maximum amount of the non-taxable portion of the tax base that can be claimed for a spouse will be €5,455.30 in 2026.

If the taxpayer has a tax base of up to €43,983.32, the non-taxable portion of the tax base for the spouse will be:

- €5,455.30 – spouse's own income.

If the taxpayer has a tax base of more than €43,983.32, the NPTB will be:

- €20,116.40 – (tax base/3) – spouse's own income.

If the taxpayer's tax base is €60,349.20 or more, the NPTB for the spouse will be zero.

The spouse's income will be reduced by the mandatory health and social insurance contributions.

Changes in public holidays

Starting this year, i.e. 2025, November 17 – Day of the Fight for Freedom and Democracy – will no longer be a public holiday, but will remain a national holiday of the Slovak Republic. November 17 will therefore be a working day, and employees will not be entitled to public holiday pay.

The Day of Our Lady of Sorrows (September 15) and Victory over Fascism Day (May 8) will not be public holidays until 2026.

Sick pay compensation within 14 days

As part of consolidation, there will be another change for employers in the payment of sick pay compensation from January 1, 2026. It will be paid for up to 14 days, whereas previously it was paid for 10 days of an employee's sick leave. The Social Insurance Agency will pay sickness benefits only from the 15th day of sick leave.

If the entitlement to income compensation during sick leave arises in 2025 and continues into 2026, the legal regulation valid until December 31, 2025, will apply.

Cancellation of the exemption from the obligation to pay contributions during sick leave, maternity leave, and childcare leave

During sick leave, childcare leave, or maternity leave, both the employee and the employer will be obliged to pay contributions from remuneration and other income paid during this period. Contributions will be paid in the same way as for other incomes.

Contributions will therefore be paid on all income related to the performance of work.

Sickness benefits, nursing care benefits, and maternity benefits will remain exempt from contributions.

Amendment to the Labor Inspection Act

The minimum fine for violating regulations on illegal employment will increase from EUR 2,000 to EUR 4,000. At the same time, if two-thirds of the total amount is paid within 15 days of the date on which the decision to impose the fine becomes final, the fine shall be deemed to have been paid in full.

Wage rates for 2026

The minimum wage for 2026 has been set at **€915** for monthly-paid workers and **€5.259** for hourly-paid workers.

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	915	5,259	5,429	5,610
2	1,2	1 031	5,925	6,116	6,320
3	1,4	1 147	6,592	6,805	7,031
4	1,6	1 263	7,259	7,493	7,743
5	1,8	1 379	7,925	8,181	8,453
6	2	1 495	8,592	8,869	9,165

Bonuses linked to the minimum wage will change as follows:

Surcharge	% of min. wage	2026
Saturday work	50 %	2,6295 €
Saturdays – regular work	45 %	2,36655 €
Sunday work	100 %	5,259 €
Sundays – regular work	90 %	4,7331 €
Night work	40 %	2,1036 €
Night work - risky work	50 %	2,6295 €
Night work - regular	35 %	1,84065 €
Agreements - work on public holiday	100 %	5,259 €
Difficult work performance	20 %	1,0518 €
Emergency duty outside workplace	20 %	1,0518 €

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**.

Electronic submission of ELDP

As of January 1, 2026, employers will no longer be required to submit pension insurance records. ELDP must be submitted to the Social Insurance Agency via an electronic form as follows:

- **Until January 31, 2026** for employees who terminated their employment relationship before January 1, 2026
- **Until June 30, 2026** for employees whose employment relationship continues and whose employer has fewer than 51 employees as of December 31, 2025
- **Until September 30, 2026** for employees whose employment relationship continues and whose employer has more than 50 employees and fewer than 501 as of December 31, 2025
- **Until December 31, 2026** for employees whose employment relationship continues and whose employer has more than 500 employees as of December 31, 2025

If you are interested in more detailed information regarding respective changes, or assess their impact on your business, our Forvis Mazars outsourcing team is at your disposal.

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