



Tax&Legal Highlights

Slovakia

Amendment to the Labour Code

The amendment is intended to improve employees' working conditions.

In the November edition of Deloitte News, we provided information about the upcoming amendment to the Labour Code (the "**Amendment**"). The Amendment was signed by the President of the Slovak Republic. The Amendment is intended to improve employees' working conditions.

The Amendment introduces a wage benefit for work on Saturdays and Sundays. In addition to the standard wage, employees must receive a wage benefit of at least 50% of the minimum hourly wage for work on Saturdays and at least 100% of the minimum hourly wage for work on Sundays. If an employer requires regular work on Saturdays or Sundays due to the nature of the work and the operating conditions, a lower wage benefit for work on Saturday (a minimum of 45% of the minimum hourly wage) and work on

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Sunday (a minimum of 90% of the minimum hourly wage) may be agreed in a collective or employment contract.

In addition to the standard wage, an employee must receive a wage benefit of at least 40% of the minimum hourly wage for night work (currently: 20% of the minimum hourly wage) and at minimum of 50% of the minimum hourly wage for high-risk work. If an employer requires regular night work due to the nature of the work and the operating conditions, a lower wage benefit for night work (a minimum of 35% of the minimum hourly wage) may be agreed in a collective or employment contract.

According to the amendment, "wages" also means financial performance provided by an employer to employees for work during the summer holiday period, paid in June, or during the Christmas holidays, which is paid in December of the respective calendar year. Hence, the Amendment introduced an option for employers to pay 13th and 14th salary to employees.

The Amendment becomes effective on 1 May 2018.

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Publication of Electronic Corporate Income Tax Return Form for 2017

Electronic corporate income tax return forms for 2017 were published on the official website of the Financial Administration of the Slovak Republic on 6 February 2018.

Electronic corporate income tax return forms for the 2017 taxation period were published on www.financnasprava.sk. Taxable persons may now file forms electronically.

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