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Employer's Handbook SLOVAKIA

SINCE 2005

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Employment of Foreign Nationals in Slovakia

This handbook provides a basic overview of the legislation, and procedures involved in employing foreign nationals (citizens of EU or non-EU countries) in Slovakia. It has been prepared with a focus on the process of obtaining residence permits for non-EU nationals who come to Slovakia to work as employees, as well as for their family members. It also outlines the core principles applicable to employment relationships in Slovakia.

An **EU national** can be employed in Slovakia without needing to obtain a work permit or any other permit; only a simple registration at the Foreign Police is required. When employing an EU national, the employer is obliged to submit an Information Card to the respective Labour Office, informing them of the establishment of the employment relationship.

A **non-EU national**, on the other hand, can be employed in Slovakia following a formal procedure to obtain a residence permit, provided no exceptions apply. Generally, the most common circumstances under which a non-EU national can be employed in Slovakia are as follows:

Holds an EU Blue Card.

Has been granted temporary residence for the purpose of employment (known as “single permit”).

Has been granted a work permit and temporary residence for the purpose of family reunification (within the first 9 months of being granted the residence).

Meets the conditions for employment without needing vacancy confirmation (known as “employment under an Information Card”)

Under the standard process, if no exceptions apply, an employer wishing to hire a non-EU national must first report the job vacancy to the Labour Office. The Labour Office is generally required to assess the labour market situation to determine if there are any registered job seekers who meet the conditions for the advertised position. If no suitable candidates from the Slovak labour market are found, the Labour Office will issue a **vacancy confirmation**, indicating that the non-EU national may be eligible for employment in the advertised position.

EU Blue Card

A Blue Card is a type of temporary residence issued to non-EU nationals for the purpose of **highly qualified employment** in Slovakia. The basic requirements for obtaining a Blue Card include possessing higher professional qualifications, such as a university degree (recognized by the relevant Slovak authorities), or advanced professional skills (applicable only to Information and Communication Technology (ICT) managers and specialists). In addition, the applicant must earn a salary of at least 1.2 times the average wage in the Slovak economy.

The application for a Blue Card should be submitted at the Slovak Embassy accredited to the applicant's country of origin or residence. If the applicant is already legally in Slovakia (e.g., under a visa-free regime), they may apply at the appropriate Foreign Police Department.

Before applying for a Blue Card, it is necessary to obtain a vacancy confirmation corresponding to highly qualified employment, issued by the Labour Office. The employer must report the vacancy to the Labour Office no later than the day of applying for the confirmation.

Documents Required to Obtain a Blue Card:

- Completed application form for temporary residence, signed by the applicant.
- Valid passport.
- A colour photograph (3 x 3.5 cm).
- A criminal record statement from the applicant's country of citizenship and any countries where they resided for more than 90 days during six consecutive months in the last three years (not older than 90 days). The document must be duly authenticated by either an apostille or consular legalization, depending on the country of issue.
- Document confirming accommodation in Slovakia (not older than 90 days).
- Administrative fee of EUR 250, plus EUR 39 for the issuance of the residence card.

The Foreign Police will issue a decision within 30 days of receiving the application, and the Blue Card will be issued for a maximum of five years.

The aim of the EU Blue Card, established by EU legislation to facilitate the employment of highly qualified individuals from non-EU countries, is to allow its holders to move more easily between EU countries under more flexible entry and residence

Temporary Residence for the Purpose of Employment

This is the most common type of residence permit granted to non-EU nationals who intend to reside and work in Slovakia. It is issued by the Foreign Police based on a vacancy confirmation and is typically granted for the duration of the employment, usually up to 2 years, unless exceptions apply.

The application for a Temporary Residence for the Purpose of Employment should be submitted at the Slovak Embassy accredited to the applicant's country of origin or residence. If the applicant is already legally in Slovakia (e.g., under a visa-free regime), they may apply at the appropriate Foreign Police Department.

The process begins with the employer reporting the vacancy to the Labour Office at least 20 business days before submitting an application for vacancy confirmation. Only after the Labour Office issues the vacancy confirmation (based on the employer's request), which certifies that the non-EU national is eligible for the advertised job position, may the non-EU national apply for temporary residence. The vacancy confirmation is provided to the appropriate Foreign Police department processing the residence permit application by the Labour Office.

Before starting the process, it is also necessary to evaluate whether the job position falls within the group of so-called 'regulated professions.' The performance of these professions requires the fulfilment of qualification prerequisites laid down by specific regulations, typically involving a degree in fields such as social, economic, and legal sciences. This group includes doctors, pharmacists, nurses, tax and financial advisors, auditors, attorneys, teachers, architects, sports coaches, and others. For all these professions, the degrees and qualifications must first be approved by the respective Slovak authorities.

Documents Required to Obtain a Temporary Residence for the Purpose of Employment:

- Completed application form for temporary residence, signed by the applicant.
- Valid passport.
- A colour photograph (3 x 3.5 cm).
- A criminal record statement from the applicant's country of citizenship and any countries where they resided for more than 90 days during six consecutive months in the last three years (not older than 90 days). The document must be duly authenticated by either an apostille or consular legalization, depending on the country of issue.
- Document confirming accommodation in Slovakia (not older than 90 days).
- Employer's confirmation on the agreed salary.
- Administrative fee of EUR 250, plus EUR 39 for the issuance of the residence card

The Foreign Police will issue a decision within 60 days of receiving the application. However, for applicants working for a significant foreign investor, an enterprise services center, or a technology center, or for citizens of an OECD Member State employed by a foreign investor in Slovakia, the Foreign Police will issue a decision within 30 days.

Work Permit for Individuals for the Purpose of Family Reunification

Family members (spouses and children up to 18 years of age) of non-EU nationals who have been granted a temporary residence permit (or are applying for one) typically apply for a residence permit for the purpose of family reunification. The duration of the permit is tied to the duration of the sponsor's (spouse's) permit.

Documents Required to Obtain a Temporary Residence for the Purpose of Family Reunification:

- Completed application form for temporary residence, signed by the applicant (or by a parent of behalf of a child).
- Valid passport.
- A colour photograph (3 x 3.5 cm).

- A criminal record statement from the applicant's country of citizenship and any countries where they resided for more than 90 days during six consecutive months in the last three years (not older than 90 days). The document must be duly authenticated by either an apostille or consular legalization, depending on the country of issue. A criminal record statement is not required for children under the age of 14.
- Marriage certificate for the spouse and birth certificate for children. The document must be duly authenticated by either an apostille or consular legalization, depending on the country of issue.
- Document confirming accommodation in Slovakia (not older than 90 days).
- Affidavit by the sponsor, with whom the family is being reunified, confirming the provision of financial and material support during their stay in Slovakia, along with the sponsor's employment contract, employer's confirmation of the agreed salary, or bank account balance confirmation
- Administrative fee of EUR 200 (children are exempt), plus EUR 39 for the issuance of the residence card.

The processing period for the Foreign Police to decide on the permit is the same as that for the sponsor's permit.

If a family member (spouse) wishes to be employed in Slovakia as well, the following rules apply:

- **Within the first 9 months** of holding a temporary residence permit for the purpose of family reunification, the family member must obtain a work permit from the Labour Office. The process begins with the employer reporting the vacancy to the Labour Office at least 10 business days before submitting the work permit application.
- **After 9 months**, the family member may be employed without the need for any additional permit. The employer must report the start of employment to the Labour Office using an Information Card.

Employment under an Information Card

The law recognizes over 35 categories of non-EU nationals who can be employed in Slovakia directly,

without needing approval from the Labour Office for their job position (known as vacancy confirmation as a result of the Labour Office accessing the labour market situation). These categories include, in particular:

- Holders of a permanent residence permit in Slovakia.
- Holders of a temporary residence permit based on long-term residence granted by another EU Member State (after 12 months of holding the permit in Slovakia).
- Holders of a temporary residence permit for the purpose of family reunification (after 9 months of holding the permit in Slovakia) / Family members of an EU Blue Card holders.
- Family members of EU Member State citizens or a Slovak citizens.
- Holders of a temporary residence permit for the purpose of studying and working up to 80 hours per month.
- Holders of a temporary residence permit for the purpose of conducting research and development.
- Individuals who have been granted asylum, subsidiary protection, or temporary refuge.
- Individuals providing installation, maintenance, and repair work, as well as system adjustments for production equipment in connection with the supply of goods or services, provided that the posting does not exceed 90 days in a calendar year.
- Individuals who have successfully completed studies at a high school or university in Slovakia.
- Individuals who have been posted by an employer from another EU Member State for the purpose of providing services contracted by that employer.
- Individuals granted a national visa in the interest of the Slovak Republic (introduced in 2022 to expedite the relocation process for skilled workers to Slovakia). This visa applies to the following groups: 1. Students from top-tier universities or highly qualified employees such as IT and technical specialists, scientists and researchers; 2. Managers and other professionals (and their family members) who are transferred from a foreign mother company to its Slovak branch; 3. International bus or truck drivers from selected countries; 4. Industry workers

in selected occupations from selected countries. The employer is obliged to report to the Labour Office the start and end of employment for such individuals within 7 days, using the Information Card and providing a document that proves compliance with the condition allowing the non-EU national to be employed, without requiring a vacancy confirmation from the Labour Office.

Managers – members of the statutory body of a Slovak company

Non-EU nationals are often appointed as members of the statutory body of the Slovak branch of their foreign mother company. For such positions, they must be registered with the Slovak Commercial Register. This role is commonly referred to as ‘managing director’ or ‘member of the board of directors’. Cases where a managing director simultaneously serves as a commercial director or holds another senior position in the company under an employment contract are not uncommon. However, it is important to observe certain rules to avoid potential negative consequences for both the managing director and the company.

While the purpose of an employment relationship is to perform dependent work in a subordinate capacity under the direction of an employer, the role of a statutory body involves regulating the conduct of business and representing the company in its actions. The employment relationship and related matters are governed by the Labour Code, whereas the authority to act as a statutory body derives from the Commercial Code and the company’s articles of incorporation.

It is clear from the current legal interpretation of the issue that the content of the employment relationship must not overlap with the content of the function of the statutory body.

Non-EU nationals who serve solely as members of a company’s statutory body, without holding an employment relationship with the company, are eligible to apply for a **Temporary Residence Permit for Business Purposes**.

Documents Required to Obtain a Temporary Residence for Business Purposes:

- Completed application form for temporary residence, signed by the applicant.
- Valid passport.
- A colour photograph (3 x 3.5 cm).
- Commercial Register extract (if the applicant is already registered in the Slovak Commercial Register; applies to non-EU nationals from OECD countries) or minutes from the shareholders' general meeting appointing the applicant as the managing director of the company (if the applicant is not yet registered in the Commercial Register).
- A criminal record statement from the applicant's country of citizenship and any countries where they resided for more than 90 days during six consecutive months in the last three years (not older than 90 days). The document must be duly authenticated by either an apostille or consular legalization, depending on the country of issue.
- Document confirming accommodation in Slovakia (not older than 90 days).
- Proof of financial coverage for the applicant's stay, demonstrated by a bank account statement with a minimum amount equivalent to 12 times the subsistence level in Slovakia, i.e., $\text{EUR } 273.99 \times 12 = \text{EUR } 3,288$.
- Proof of funding for business activities provided by the company, demonstrated by a bank account balance with a minimum amount equivalent to 100 times the subsistence level in Slovakia, i.e., $\text{EUR } 273.99 \times 100 = \text{EUR } 27,399$.
- Administrative fee of EUR 330, plus EUR 39 for the issuance of the residence card.

The application for a Temporary Residence for the Business Purposes should be submitted at the Slovak Embassy accredited to the applicant's country of origin or residence. If the applicant is already legally in Slovakia (e.g., under a visa-free regime), they may apply at the appropriate Foreign Police Department. The police department will grant a temporary business residence permit for the expected duration of the business, typically up to a maximum of three years. The standard processing period is 90 days from the receipt of the application. However, for applicants working for a significant foreign investor, an enterprise services center, a technology center, or for citizens of an OECD Member State employed by a foreign investor in Slovakia, the Foreign Police will issue a decision within 30 days.



Employment Relationship

Upon successful completion of the employee selection process, an employment contract is concluded, for which a written form is required. This requirement also applies to any amendments made to the employment contract during the employment relationship. The employment relationship begins on the date specified in the employment contract as the start date.

Regardless of the type of work or company involved, the employment contract must include the following essential elements:

- a) The type of work for which the employee is being hired, along with a brief description.
- b) The place of work (city, or another designated location).
- c) The start date.
- d) Wage terms, if not agreed under a collective agreement.

A probationary period of not more than **three months** may be agreed in the employment contract and, in the case of a senior member of staff under the direct management responsibility of a statutory body, not more than six months. The probationary period may not be extended.

If the following **terms and conditions of employment** are not included in the employment contract, the employer must provide them to the employee in the form of **written information**:

- a) The method of determining the place of work or the designation of the main place of work if multiple work locations are agreed upon.
- b) The established weekly working hours, including the method and rules for distributing working time, expected working days, the extent and timing of work breaks, continuous daily and weekly rest periods, and the rules for overtime work, including overtime pay.
- c) The amount of leave or the method of determining it.

- d) The payment of wages, including pay periods.
- e) The rules for termination of employment, the length of notice, the time limit for bringing an action to declare the termination of employment null and void.
- f) The right to training provided by the employer, if applicable, and its scope.

The employment relationship is considered to be for an indefinite period unless a specific duration is expressly stipulated in the employment contract. A fixed-term employment relationship may be agreed upon for a maximum of two years and can be extended or renegotiated no more than twice within that two-year period.

For work that could be performed at the employer's place of business but is regularly carried out from the employee's home within the established weekly working time or part of it, **homeworking** or **teleworking** (using information technology) can be agreed upon in the employment contract.

Employer's Reporting Duties

Once the employment relationship is established, the employer must fulfil a reporting obligation to the **Health Insurance Company** (within 8 business days of establishing the employment relationship) and to the **Social Insurance Agency** (at least one day prior to the start of the employment relationship). There are currently three Health Insurance Companies in the Slovak market from which the employee can choose, while the Social Insurance Agency is a single entity run by the state.

Both the employee and the employer contribute to the Social Insurance Agency and the Health Insurance Company. The employer deducts the employee's contributions and prepayments from the employee's wages and pays them into the Social Security and Health Insurance Fund, along with the employer's contributions. These contributions reduce the employee's net wage.

The employee's taxable income is the remuneration provided by the employer for gainful activity, typically the employee's gross salary.

The table below shows the health and social contributions for 2024, which differ for the employee and the employer:

	Health contributions / month	Social contributions / month	Total contributions / month
Employee	4%	9.40%	13.40%
Employer	11%	25.20%	36.20%

Additionally, the employer is responsible for settling the employee's income tax with the Tax Office. The income tax is calculated based on the employee's gross salary, reduced by health insurance and social insurance contributions paid by the employee. The current tax rates are 19% for salary up to EUR 3,961.50 and 25% for the portion of the taxable salary that exceeds EUR 3,961.50.

Wages and Contribution Responsibilities of Employer

The employer must pay wages to the employee for the work performed under the employment contract. Payroll must be processed on the pay day specified in the employment contract. Unless otherwise agreed, wages should be paid by the end of the subsequent calendar month. Any changes to the wages must be agreed upon by both the employer and the employee through written amendments to the employment contract. Wages are a matter of agreement between the employer and the employee but must be at least equal to the minimum wage set by the state annually.

For 2024, the **minimum wage** is as follows:

- EUR 750 per month for employees on a monthly salary
- EUR 4.31 per hour worked

If the employee has a more complex job, their minimum wage is increased according to the level of work difficulty. Currently, legislation sets six levels of work difficulty, with minimum wages ranging from EUR 750 to EUR 1,330. This also applies to the hourly rate, where the minimum wage ranges from EUR 4.31 to EUR 7.64 per hour.

In addition to the base wages agreed upon in the employment contract, the employer must also pay allowances to the employee in the cases specified by law:

Overtime Work	<ul style="list-style-type: none"> • At least 25% of employee's average earnings (or compensatory time off) • The contracts of managerial employees may stipulate that up to 150 hours of overtime per year are included as part of their salary.
Work over Holiday	<ul style="list-style-type: none"> • At least 100% of employee's average earnings (or compensatory time off) • The contracts of managerial employees may stipulate wages that account for work on public holidays.
Night Work	<ul style="list-style-type: none"> • At least 40% of the minimum wage per hour for each hour of work on Saturdays • The contracts of managerial employees may stipulate wages that account for work on Saturdays.
Work performed under hardship conditions	<ul style="list-style-type: none"> • At least 20% of the minimum wage per hour
Work on Saturdays	<ul style="list-style-type: none"> • At least 50% of the minimum wage per hour for each hour of work on Saturdays • The contracts of managerial employees may stipulate wages that account for work on Saturdays.
Work on Sundays	<ul style="list-style-type: none"> • At least 100% of the minimum wage per hour for each hour of work on Saturdays • The contracts of managerial employees may stipulate wages that account for work on Saturdays.

Working Hours and Rest Periods

The Slovak Labour Code provides detailed regulations on working hours, granting employers considerable flexibility in scheduling employees' hours while also protecting employees through various limitations. These limitations include the maximum number of work hours, mandatory rest periods between individual shifts, and rest periods during the week.

The table below shows a basic overview of the working hours and rest periods conditions:

Working Hours	Single-shift operation: 40 hours per week Two-shift operation: 38.75 hours per week Three-shift operation: 37.50 hours per week
Average Weekly Working Hours	Cannot exceed 48 hours, including overtime
Shift Work	<p>Morning shift:</p> <ul style="list-style-type: none"> • Cannot begin before 6:00 AM • Most of the shift should fall between 6:00 AM and 2:00 PM <p>Afternoon shift:</p> <ul style="list-style-type: none"> • Cannot end later than 10:00 PM • Most of the shift should fall between 2:00 PM and 10:00 PM <p>Night shift:</p> <ul style="list-style-type: none"> • Most of the shift should fall between 10:00 PM and 6:00 AM
Breaks	A 30-minute break for resting and eating is required for shifts lasting more than 6 hours. Time spent on the break is not counted toward working hours.
Uninterrupted daily rest	A minimum of 12 consecutive hours of rest within a 24-hour period is required.

Uninterrupted weekly rest

Two consecutive days of uninterrupted rest per week, which must be either Saturday and Sunday, Sunday and Monday, or two other consecutive days of the week if the nature of the work does not allow for the standard rest days.

Overtime

- A maximum of 150 hours of overtime per year can be ordered by the employer.
- Up to 400 hours of overtime per year may be performed with the employee's agreement.
- Overtime shall not exceed an average of 8 hours per week over a period of no more than 4 consecutive months.

Annual Leave

- At least 4 weeks of annual leave per year.
- An employee who turns 33 years old within a calendar year is entitled to at least 5 weeks of annual leave.
- The employee is entitled to compensation for the leave taken in the amount of their average earnings.

Termination of Employment

Current legislation is designed to provide maximum protection for employees in the event of termination. While employees may give notice of termination to their employer for any reason or even no reason, employers can only terminate the employment relationship by giving notice for reasons specified by law. In addition to termination by notice, employment can also be ended by mutual agreement between the employee and employer, through immediate termination, or during the probationary period. Additionally, a fixed-term employment relationship automatically ends upon the expiry of the agreed period.

When terminating an employment relationship, it is crucial to comply with the formal requirements set forth in the Labour Code. The notice of termination must be in writing and delivered to the employee to be valid. Additionally, the reasons for the termination must be clearly and thoroughly detailed in the notice.

Statutory Grounds for Termination by Notice:

An employer may terminate an employment relationship only for the following statutory reasons:

- a) The employer or a part of the employer is dissolved or relocated, and the employee does not agree to the change in the agreed place of work.
- b) The employee becomes redundant due to a written decision by the employer or a competent authority to change their tasks, technical equipment, or to reduce the number of staff in order to enhance work efficiency or due to other organizational changes.
- c) The employee has, according to a medical opinion, lost the capacity to perform their previous work due to their state of health, or is unable to perform their duties because of an occupational disease or the risk of such a disease.
- d) The employee does not meet the legal prerequisites for performing the agreed work, fails to meet the requirements specified by the employer in internal regulations through no fault of the employer, or performs unsatisfactory work despite being requested in writing to correct deficiencies within the last six months.
- e) The employee has committed actions that would justify immediate termination of the employment relationship or a minor breach of work discipline. For a minor breach of work discipline, the employee may be given notice if they have been warned in writing of the possibility of termination within the last six months due to similar breach.

The notice period ranges from one to three months, depending on the reason for termination and the length of employment.

In addition to the standard cases where the employer may terminate the employment relationship with notice, the Labour Code also allows for **immediate termination** as an exceptional method of terminating the employment relationship in the following serious cases:

- If the employee has been convicted and definitively sentenced for a deliberate criminal offense
- If the employee has seriously violated work discipline

The employer may terminate the employment relationship immediately only **within two months** from the date on which the employer became aware of the reason for immediate termination, and no later than one year from the date on which that reason arose.



WARSAW

PRAGUE

BRATISLAVA

BUDAPEST

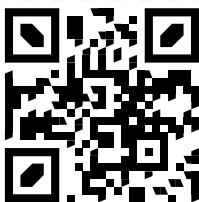


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