



**GLOBAL
EXPANSION
GUIDEBOOK
EMPLOYMENT**

Slovak Republic



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INTRODUCTION

Welcome to the 2024 edition of DLA Piper's *Global Expansion Guidebook – Employment*.

GLOBAL EXPANSION GUIDEBOOK SERIES

Many companies today aim to scale their businesses globally and into multiple countries simultaneously. In order to help clients meet this challenge, we have created a handy set of global guides that cover the basics that companies need to know. The *Global Expansion Guidebook* series reviews business-relevant corporate, employment, equity compensation, intellectual property and technology, and tax laws in key jurisdictions around the world.

EMPLOYMENT

As business grows more global, the challenge for in-house counsel and HR professionals responsible for workforce issues and employment law compliance is intensifying. This guide is designed to meet that challenge head on and has been produced in response to feedback from clients in both established and emerging international businesses. We hope it will become an invaluable resource for you.

This 2024 edition of our popular guide covers all of the employment and labor law basics in 63 key jurisdictions across the Americas, Asia Pacific, Europe, the Middle East and Africa. From corporate presence and payroll set-up requirements, language rules, minimum employment rights, business transfer rules, through to termination and post-termination restraints, we cover the whole employment life span.

We have used our global experience and local knowledge to bring you this newest edition of our guide. With over 300 lawyers, DLA Piper's global Employment group is one of the largest in the world, with one of the widest geographical footprints of any global law firm. We partner with our clients, wherever they do business, to find solutions and manage risk in relation to their legal challenges and objectives.

While this guide provides high-level guidance, it is not a substitute for legal advice, and we encourage you to take advice in relation to specific matters. If you wish to speak to any of our contributors, their contact details are set out towards the back.

We hope that you find this guide valuable and we welcome your feedback.

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This is a general reference document and should not be relied upon as legal advice. The application and effect of any law or regulation upon a particular situation can vary depending upon the specific facts and circumstances, and so you should consult with a lawyer regarding the impact of any of these regimes in any particular instance.

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SLOVAK REPUBLIC



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LEGAL SYSTEM, CURRENCY, LANGUAGE

Civil law. Member of the European Union (EU), so required to implement relevant EU directives. The official currency is the Euro (EUR). The official language is Slovak.

CORPORATE PRESENCE REQUIREMENTS & PAYROLL SET-UP

A foreign company may engage employees without a local corporate presence. However, registrations with tax, social security and health insurance authorities are required for payroll purposes.

Employee earnings are subject to withholdings for:

- Tax purposes (19 to 25 percent)
- Contributions to social insurance (9.4 percent by the employee at a maximum of EUR858.03 per month; 25.2 percent by the employer at a maximum of EUR2300.25 per month, plus the amount of accident insurance which amounts to 0.8 percent from the actual salary of the employee) and
- Health insurance (4 percent, 2 percent paid by the employee; 11 percent, 5.5 percent by the employer). The smaller percentages apply in the case of a disabled employee.

As of January 1, 2024, the minimum health insurance contribution for the employee amounts to EUR10.75 per month (employee contribution) and EUR29,57 per month (employer contribution).

PRE-HIRE CHECKS

Required

Immigration compliance. Criminal record checks if integrity is taken into account based on the nature of the work or pursuant to special regulations (eg. public services).

A preventive work-related medical examination is required for the assessment of the medical fitness for work of a juvenile employee and certain categories of work.

Permissible

An employer may request that a previously employed person submits references and a certificate of employment. If an individual has not been previously employed, an employer may only request information relevant to the work to be carried out.

Reference and education checks are common and permissible with the candidate's consent.

IMMIGRATION

Free movement of employees for all countries of the EEA. An employer based in Slovakia who employs an EU citizen is obliged to inform the competent Office of Labor, Social Affairs and Family about the employment relationship.

In general, an employer based in Slovakia that wants to employ a 3rd country national must inform the competent Office of Labor, Social Affairs and Family about the vacant position and intention to employ a third-country national. Only where the vacancy cannot be filled by a Slovak citizen or EU citizen, the Slovak employer may employ a third-country national. A residence permit for the purpose of employment is required.

HIRING OPTIONS

Employee

Indefinite, fixed-term, full-time or part-time. Part-time and fixed-term employees cannot be discriminated against due to their status.

Independent contractor

Independent contractors may be engaged by a company to provide independent services. However, the rights and obligations of independent contractors must be carefully agreed, and they cannot perform dependent work for the company, as the respective labor authorities could re-classify such a relationship as an employment relationship, which cannot be carried out under a commercial contract. This exposes a company to a high risk of being imposed with a fine in the case of such re-classification.

Agency worker

The temporary secondment of agency workers may be agreed for no more than 24 months. The working conditions, including wages and employment terms of agency workers must be equivalent to those of the user employer's comparable employees.

The agency must hold a special permit granted by the Central Office of Labor, Social Affairs and Family.

EMPLOYMENT CONTRACTS & POLICIES

Employment contracts

Employment must be set up on the basis of a written employment contract, and the employee must be provided with a counterpart of the employment contract.

The employment contract must set out the material terms agreed between employer and employee, including:

- The type of work and a short description of the work
- The place(s) of work (ie, municipality, part of the municipality or another designated place) or specify that the place of work is determined by the employee (if applicable),
- The commencement date of the employment, and
- Wage terms.

Probationary periods

A probationary period may be agreed in the employment contract for a maximum of 3 months, or for a maximum of 6 months in the case of senior managers (ie, those with responsibility for the direction of the company or who report directly to such a manager). The probationary period may not be extended. A probationary period cannot be agreed in the case of re-employment for a fixed-term period.

The probationary period must be agreed in writing. Otherwise, it is invalid.

Employees with fixed-term employment may not have a probationary period longer than half of the agreed duration of the employment relationship.

Policies

An employer may issue internal workplace regulations. These may be subject to a previous agreement with the employee representatives. Otherwise, they may be invalid. Employees must be provably informed of internal policies.

Third-party approval

No requirement to lodge an employment contract with, or get approval from, any 3rd party.

LANGUAGE REQUIREMENTS

Employment law-related documents must be in the Slovak language. Text in another language with identical content may be provided alongside the text in the Slovak language.

WORKING TIME, TIME OFF WORK & MINIMUM WAGE

Employees entitled to minimum employment rights

All.

Working hours

Working time during any 24-hour period must not exceed 8 hours. Working time should not exceed 40 hours per week.

Once a week, an employee must have uninterrupted rest time of 2 consecutive days, which must fall on Saturday and Sunday or Sunday and Monday, if possible taking into account the nature of the employer's operations.

Overtime

Average weekly working time, including any overtime work, must not exceed 48 hours.

Overtime work must not exceed on average 8 hours per week within a period of not more than 4 consecutive months, unless the employer agrees with the employee representatives on a longer period, which must not exceed 12 consecutive months.

Wages

Wages cannot be lower than the minimum wage set forth by a special regulation.

The minimum wage rate for a role is partly based on the degree of difficulty of work. Different roles attract different minimum wage coefficients.

Degree	Minimum wage coefficient
1	1.0
2	1.2
3	1.4

4	1.6
5	1.8
6	2.0

For hourly paid employees, the minimum wage rate is calculated as 1/174 from the minimum wage entitlement calculated for employees remunerated with monthly wage.

Degree	Minimum wage coefficient	Hourly minimum wage rate in 2023 (EUR)	Hourly minimum wage rate in 2024 (EUR)
1	1.0	4.023	4.310
2	1.2	4.690	4.977
3	1.4	5.356	5.644
4	1.6	6.023	6.310

5	1.8	6.690	6.977
6	2.0	7.356	7.644

For monthly paid employees, the calculation of minimum wage in 2024 results in the increase of the minimum wage by EUR50 for each degree of difficulty of work.

Degree	Minimum wage coefficient	Minimum monthly wage in 2023(EUR)	Minimum monthly wage in 2024 (EUR)
1	1.0	700	750
2	1.2	816	866
3	1.4	932	982
4	1.6	1048	1098
5	1.8	1164	1214

6	2.0	1280	1330
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In 2024, the minimum hourly wage is EUR4.310 per hour. The minimum monthly wage is EUR750 per calendar month.

Vacation

4 weeks' vacation per year. 5 weeks per year for any employee who reaches the age of 33 years before the end of the given calendar year or for any employee who cares for a child on a permanent basis.

Sick leave & pay

Maximum number of sick leave days is up to 7 days per calendar year.

Statutory sick leave and pay provisions allow for up to 10 days of employer-paid sick leave (ie, 0 to 3 days: paid at 25 percent of the daily assessment base; 4 to 10 days: paid at 55 percent of the daily assessment base) followed by sick allowance paid by the social insurance company (55 percent of the daily assessment base, paid from the 11th day until the 52nd week of illness).

Maternity/paternity/parental leave & pay

An employee is entitled to maternity or parental leave until the time the child reaches the age of 3, or the age of 6 if the child has a long-term adverse health condition.

A female employee is entitled to paid maternity leave of 34 weeks; 37 weeks for a single parent; and 43 weeks if the female employee gives birth to or takes care of 2 or more children at the same time.

A male employee is entitled to paid paternity leave of 28 weeks.; 31 weeks for a single parent; and 37 weeks if the male employee takes care of 2 or more children at the same time.

Fathers can take 2 weeks of paid leave within 6 weeks as of the child's birth, even if the mother receives maternity or parental allowance at the same time.

Maternity leave usually begins around 6 weeks before the expected date of birth but no earlier than 8 weeks prior to the childbirth.

From the beginning of maternity or parental leave, the social insurance company pays maternity or parental premium if the conditions for entitlement have been fulfilled by the employee.

Other leave/time off work

Employees are entitled to leave with wage compensation – for instance:

- to attend recovery stays and mandatory medical examinations
- for blood donations, apheresis and the donation of other biological materials

- for examination or treatment at a healthcare facility for a necessary period of not more than 7 days per calendar year, provided the examination or treatment could not have been undertaken during non-working time
- for the time necessary for preventive medical examinations associated with pregnancy, provided the examination or treatment could not have been undertaken during non-working time
- in case of childbirth and for the time necessary to transport the child's mother to and from the healthcare facility
- for 1 day to participate in the employee's own wedding
- to accompany a family member to a healthcare facility for an examination or treatment in the case of sudden sickness or injury or for a scheduled examination, treatment or therapy (up to maximum 7 days per calendar year, insofar as the accompanying was necessary and the activity could not have been undertaken during non-working time)
- to accompany a disabled child to a social care facility or special school or
- in case of death of a family member.

The employer shall grant leave without any wage compensation if the activity cannot be performed outside working hours – for instance:

- for performance of public functions, civic duties and other activities in the general interest
- to participate in the wedding of the employee's child or parent or
- for voluntary military training upon agreement.

DISCRIMINATION & HARASSMENT

Direct and indirect unlawful discrimination and harassment is prohibited on grounds of sex, marital status and family status, sexual orientation, race, skin color, language, age, adverse health condition or disability, genetic characteristics, belief, religion, political or other views, trade union activity, national or social origin, nationality or ethnicity, property, gender or any other status or due to the reporting of crime or other antisocial activity (ie, whistleblowers).

WHISTLEBLOWING

As of September 1, 2023, Slovakia introduced significant changes to the existing whistleblowing regulation extending the protection of whistleblowers by transposing the EU Whistleblower Directive. Note also that the Whistleblower Protection Office (which started its operations in September 2021) was established focusing on educational activities and raising public and employer awareness of whistleblowing and the protection of whistleblowers. Legal protection is granted to a wider range of relationships than before so that, not only

whistleblowers in employment relationships are protected, but also whistleblowers in other similar relationships (for example, commercial relationships of managing directors or self-employed persons, contractors, interns, volunteers and others, including pre-contractual or post-contractual relationships). The amendment extended the range of employers that must appoint an internal responsible person and elaborate an internal reporting system. The Whistleblower Protection Office may impose significant fines up to EUR100,000.

BENEFITS & PENSIONS

No benefits required above those covered by way of social insurance contributions. There is a state pension system provided by the government.

DATA PRIVACY

Covered by the national data protection laws and EU rules. Processing of personal data is generally unlawful except as allowed by the applicable legislation or based on consent of the individual. Special rules apply to data transfers outside the EEA.

In general, an employer may collect personal data about its employees which relates to their qualifications and professional experience, and other information which is relevant to the work carried out by the employees.

As of May 2018, Slovakia is subject to the General Data Protection Regulation (GDPR), which introduced significant new obligations and onerous sanctions for breach of personal data rules. In specific cases, also Act No. 18/2018 Coll. on Personal Data Protection, as amended, applies.

RULES IN TRANSACTIONS/BUSINESS TRANSFERS

Automatic transfer of employment under the EU Acquired Rights Directive/Slovak Labor Code's rules applies in case of a transfer of an economic unit (eg via sale of enterprise, or in certain cases via an asset deal).

Employees must receive detailed written information no later than 1 month prior to the anticipated transfer, and may object to the transfer. Duty to inform and consult with employee representatives applies. Significant restrictions on changing employment terms and conditions following a transfer apply. Any dismissal connected to the transfer will be deemed invalid; dismissals for other reasons are possible under the strict rules set forth by the Labor Code.

EMPLOYEE REPRESENTATION

Trade unions are prevalent in certain sectors (eg, public sector, health services and manufacturing). Many businesses have no trade union, works council or other employee representation. Works councils may operate in businesses with at least 50 employees. In businesses with at least 3 employees and no more than 50 employees, an employee trustee may be in place.

Where applicable, a works council or employee trustee is entitled to joint decision-making in the form of agreement or giving prior consent only insofar as the working conditions or employment terms for which joint decision-making with the works council or employee trustee as required are not already regulated by collective agreement.

TERMINATION

Grounds

Grounds for termination of employment by the employer are strictly determined by the Slovak Labor Code. In other cases, it is possible to terminate the employment only on the basis of a mutual termination agreement.

Employees subject to termination laws

All.

Restricted or prohibited terminations

An employer cannot give termination notice to an employee during a protected period – that is, when:

- An employee has been recognized as incapable of work due to illness or injury
- An employee has been summoned to carry out an extraordinary duty during a crisis situation
- An employee is released to undergo voluntary military training
- An employee is pregnant, or on maternity, paternity or parental leave
- An employee who is a single (or lone) parent has been taking care of a child below 3 years of age
- An employee has been released to pursue public office or
- An employee carrying out night work has been medically certified as incapable of night work.

Third-party approval for termination/termination documents

Termination of employment with notice or with immediate effect by the employer must be pre-negotiated with the employee representatives (if any), otherwise it is invalid. In case of termination of a member of the employer's employee representative body, the prior consent of the employee representatives is required.

An employer may provide a termination notice to a disabled employee only with the prior consent of the competent Office of Labor, Social Affairs and Family, otherwise the termination notice is invalid. Such consent is not required if notice is given to an employee who has reached the determined age for eligibility to old-age pension, or the employer is being wound-up or relocated, or there are reasons based on which the employer could terminate the employment with immediate effect or due to a less serious breach of work discipline.

Mass layoff rules

Information and consultation rules apply where at least 10 employees in a business with at least 20 up to 100 employees are to be terminated within 30 days. In businesses with 100 to 300 employees, the threshold is 10 percent of the number of the employees and, in a business with more than 300 employees, at least 30 employees.

The employer must negotiate the mass layoff with the employee representatives, inform the Office of Labor, Social Affairs and Family and provide a list of the employees to be terminated. After negotiation, the employer must deliver written information about the negotiation outcome to both the Office of Labor, Social Affairs and Family and the employee representatives.

Termination Notice

An employer may give termination notice to an employee only due to reasons explicitly stipulated by the Slovak Labor Code. The reasons for termination include, for example, winding up or relocation of the employer, redundancy of the employee, lack of medical fitness, failure to satisfy the requirements of the agreed work and dissatisfactory performance of work tasks.

The length of the notice period depends on the length of the employment and the termination reason and varies between 1 and 3 months.

Statutory right to pay in lieu of notice or garden leave

No statutory right to pay in lieu of notice or garden leave.

Severance

An employee whose employment is terminated by the employer by means of termination notice, for organizational reasons (eg, redundancy, winding-up) or due to the employee's health is entitled to severance pay amounting to 4 times their average monthly earnings, depending on the length of their employment.

Where the employment is terminated by mutual termination agreement for the same reasons as above, the employee is entitled to severance pay amounting to 1 to 5 times their average monthly earnings, depending on the length of their employment.

If an employee is terminated by termination notice or by mutual termination agreement due to a workplace injury, occupational disease or the threat of such disease, or if the maximum permissible exposure (eg, to hazardous substances) in the workplace has been reached, they are entitled to severance pay in the amount of at least 10 times their average monthly earnings.

POST-TERMINATION RESTRAINTS

Non-competes

Where an employee may acquire information or knowledge that is not normally available and the use of which could cause substantial harm to the employer, the parties may agree in the employment contract that, for maximum 1 year after the termination of the employment, the employee shall not pursue any gainful activity that is competitive to the employer's activity.

The employer must provide appropriate financial compensation to the employee in the amount of at least 50 percent of the employee's average monthly earnings for each month of the commitment. The parties may agree in the employment contract on appropriate financial compensation which the employee shall pay in case of breach.

Customer non-solicits

Customer non-solicits are not regulated by the Slovak Labor Code. Therefore, their enforceability may be questionable. Furthermore, if agreed, they usually serve only as a deterrent. Soliciting of customers cannot be sanctioned (eg, by a contractual penalty) as the Slovak Labor Code does not permit this.

Employee non-solicits

Employee non-solicits are not regulated by the Slovak Labor Code. Therefore, their enforceability may be questionable. Furthermore, if agreed, they usually serve only as a deterrent. Soliciting of employees cannot be sanctioned (eg, by a contractual penalty) as the Slovak Labor Code does not permit this.

WAIVERS

Legally possible, except for waivers of rights prior to their existence. Such waivers shall be invalid.

REMEDIES

Discrimination

If the principle of equal treatment with respect to access to employment is violated by an employer, the affected individual will be entitled to seek that the person violating the principle refrains from such conduct and, where possible, rectifies the unlawful situation or provides reasonable financial compensation.

If reasonable financial compensation is not sufficient, especially where the violation has considerably impaired dignity, social status or social functioning of the injured, the injured may also seek compensation for non-pecuniary damage. The amount of any compensation for non-pecuniary damage will be determined by the court after considering the severity of the damage caused and the relevant circumstances.

Unfair dismissal

If an employer invalidly terminates the employment and the employee informs the employer that the employment shall continue, the employee's employment shall not terminate until the Slovak court decides that the employer cannot be reasonably requested to continue to employ the employee or that the termination of employment was valid.

The employee is entitled to wage compensation amounting to average earnings, from the date the employee requested continued employment until the date the employer allows the employee back to work or until the court decides on the termination of employment. Wage compensation may be awarded for a maximum of 36 months.

The invalidity of unfair dismissal may be challenged in court by the employee no later than 2 months from the effective date of termination.

Failure to inform & consult

Failure to consult or obtain approval for the termination of employment from the employee representatives may result in the termination being declared invalid by the court.

CRIMINAL SANCTIONS

Non-payment of wages or severance pay may be punished by a prison sentence up to 12 years, depending on the circumstances, motive and damage caused.

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