



Information for clients

Slovakia
December 2021

New obligations of the employer in connection with the third wave of COVID-19

By a decree of the Public Health Office of the Slovak Republic, **as of Monday, 29 November 2021**, all employers are required to make entry to the workplace and other employer's premises conditional only on employees vaccinated, tested or recovered from COVID-19 (the so-called "OTP regime").

An employee is understood to mean an employee within the meaning of the Labor Code, but also a person performing work based on another contractual relationship (e.g. work performance agreements, student temporary work agreements, contracts under the Commercial Code – e.g. so-called management contracts).

The employer is obliged to regularly check whether:

- the employee is fully vaccinated, or
- has recovered from COVID-19 disease no more than 180 days ago, or can identify himself/herself with a negative COVID-19 test result not older than seven days

The OTP regime does not apply to employees who do not come into contact with other persons at the workplace.

An employee who has completed the antigen self-test under the supervision of an authorized person is also considered to be tested. The employer is obliged to provide a sufficient number of antigen self-tests, a suitable space for testing, and entrust an authorized person with the supervision of self-testing of employees.

The authorized person supervises the employee's proper execution of the antigen self-test and keeps records of its result. The employer may designate several such persons; their medical education is not required. The authorized person keeps records of tested employees in the range of name and surname of the employee, birth number, date of testing, test result, employee's signature, the signature of the authorized person.

The employer can also provide testing through mobile collection points (so-called "MOM"). In this case, the employee must present a document issued by the MOM, which contains the test result. In addition, the authorized person must record the result in the records to the extent specified above.

The costs of testing employees are borne in full by the employer, who the state will then compensate. The cost of antigen tests will be reimbursed in the amount of 5 EUR for each tested

employee. In addition, the state will compensate the related testing costs in the amount of EUR 1 per tested employee once a week. The costs associated with testing employees through MOM will be compensated by the state in the amount of EUR 6 for each tested employee once a week.

The state will compensate the costs of testing employees from 27 November 2021 to 31 December 2021. However, it will only compensate for the costs of testing staff who are not fully vaccinated or who have not recovered from COVID-19 in the last 180 days. Any additional costs incurred (e.g. due to higher frequency of testing, testing of other persons, etc.) are borne by the employer.

The Ministry of Economy of the Slovak Republic has not yet published more detailed infor-

mation on how the employer will apply for financial compensation. However, applications for financial compensation should be submitted during January 2022.

In case the employee does not present the COVID-19 certificate proving complete vaccination or recovery from the COVID-19 disease and refuses the free testing offered by the employer, the employer cannot allow such an employee to enter the workplace. The employee's absence at work shall be considered an obstacle to work **on the employee's side without compensation** unless the employer agrees otherwise with the employee.

In case of any questions, we are at your disposal.

Your AUDITOR team

Ing. Jana Sadloňová
Tax Department
T: + 421 2 544 14 660
E: jana.sadlonova@auditor.eu

Data presented in this publication is informative in character and does not replace legal, economic or tax consultancy. Consultancy requires knowledge of the particular cases and assessment of all relevant facts. We claim no responsibility for decisions that the user makes based on this material.