



Information for clients

Slovakia
April 24th, 2020

COVID-19: Social security contributions – exemption for April 2020

Employers and compulsorily insured self-employed who have been forced to stop operating for at least 15 days in April 2020 following a decision by the Public Health Office **are exempt of the obligation to pay social security contributions** for April 2020.

The employer or self-employed must provide evidence of the closure of the business by **an affidavit**, which must be submitted to the Social Insurance Institution by May 11, 2020 at the latest.

However, employers are obliged to pay the employee's part of the social security contributions. They are also not exempt from the obligation to pay health insurance contributions.

Your AUDITOR team

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