



Information for clients

Slovakia
May 26th, 2020

COVID-19: Deferral of payment of social security contributions for March 2020 and May 2020

The Government of the Slovak Republic approved the postponement of the payment of social security contributions for **May 2020** for employers and for self-employed. The new regulation also repeatedly extended the deadline for paying social security contributions for March 2020.

The social security contributions for **March 2020** and **May 2020** are therefore due on **December 31, 2020**.

This applies to both self-employed persons and employers, who experience a decline in net sales or income from self-employment

of **at least 40 %** due to the emergency situation in connection with the COVID-19 pandemic.

The deferral of payments only affects social security contributions (not the health insurance contributions), and only the part of the contribution borne by the employer. The social security contributions borne by the employee and paid by the employer has to be paid by the employer on the original due date.

Your AUDITOR team

ING. JANA SADLOŇOVÁ
Tax department
M: +421 907 824 395
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.