



Information for clients

Slovakia
April 6th, 2020

COVID-19: Postponement of insurance premiums for March 2020

The National Council of the Slovak Republic approved the postponement of payments of insurance premiums for **March 2020**, which are paid by the compulsorily insured self-employed and by the employer.

Social and health insurance contributions for **March 2020** are newly due by **July 31, 2020**. This exemption applies to the self-employed and employers who, as a result of the emergency situation related to COVID-19, show a decrease in net sales or income from self-employment by **at least 40 %**. The method of determining the decrease in net sales and the decrease in income from self-employment will be laid down in the upcoming regulation of the Government of the Slovak Republic.

If the employer and the self-employed pay these insurance premiums within the new due date, no sanctions will be imposed on them.

The deferral in payment applies only to the insurance premiums borne by the employer. Premiums paid by the employer on behalf of the employee must be paid by the employer on the original due date.

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