



Information for clients

Slovakia
27 March 2020

COVID-19: First measures - care allowance, sick pay during quarantine, subsidy to maintain jobs and for self-employed

The Parliament of the Slovak Republic has approved the first measures with respect to the current situation regarding the spread of COVID-19. The amendments to laws regulate the conditions for entitlement to long-term care allowance for parents of children, sick pay in quarantine and create a means of financial support for the maintenance of jobs and support for the self-employed who are affected by this crisis situation.

Care allowance

The payment of the care allowance is extended for the entire time that school and pre-school facilities are closed. The care allowance is paid for the care of a child up to 11 years, or up to 16 years of the child if required by medical condition confirmed by a doctor. The care allowance is paid for the care of a child up to 18 years of the child if the child suffers from long-term health problems.

Quarantine sick pay

According to the currently applicable legislation, sick pay is only paid by the social security institution from the 11th day, the first 10 days are paid by the employer at his own expense. In cases of quarantine and isolation ordered in connection with the spread of COVID-19, the employee is entitled to sick pay from the first day of the temporary incapacity to work, and this is paid by the social security institution.

Sick pay amounts to 55% of the daily assessment basis (gross wage).

Contribution to support job preservation

By the amendment to the law, the Parliament of the Slovak Republic created a precondition for the implementation of projects supporting the preservation of jobs in this emergency situation. Specific projects will be approved by the Ministry of Labor, Social Affairs and Family of the Slovak Republic after approval by the Government of the Slovak Republic.

The Government has announced that a contribution will be granted to employers who were obliged by the decision of the central crisis team to interrupt or restrict their business activities or had to do so due to a decline in orders, loss of subcontractors or to protect the health of their employees. This measure aims to support the preservation of jobs during and after the end of the emergency. The specific amount of the contribution and the conditions for its provision will be subject to further discussion by the government.



Contribution for self-employed

By the amendment to the law, the Parliament of the Slovak Republic created a precondition for the implementation of projects supporting self-employed in this emergency situation. Specific projects will be approved by the Ministry of Labor, Social Affairs and Family of the Slovak Republic after approval by the Government of the Slovak Republic.

The Government has announced that a contribution will be granted to the self-employed, who had to stop or limit their business activities due to the decision of the central crisis team or they had to do so due to a decline in orders, loss of subcontractors or to protect the health of their employees. This measure aims to support the self-employed in the time of the emergency situation and also in the immediately following period after its end. The specific amount of the contribution and the conditions for its provision will be subject to further government discussions.

We continue to monitor the situation and will keep you updated on changes and other government-approved measures and facilities.

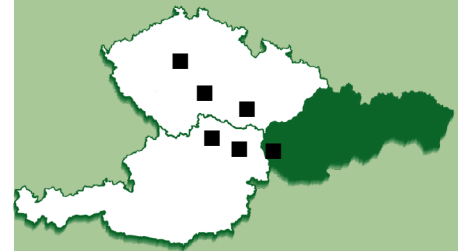
Your AUDITOR team

ING. JANA SADLOŇOVÁ
Tax Department
M: +421 907 824 395
jana.sadlonova@auditor.eu

AUDITOR in Central Europe

AUDITOR is an audit and tax consulting company with an international focus that has been providing services since 1999 years in **audit, tax consulting, personnel and payroll administration, financial accounting and business consulting.**

The company provides complex consultancy in Central European countries via sister companies in the Czech Republic and Austria (using **Stöger & Partner** as a brand name). For solving global consultancy issues, Stöger & Partner is an independent consultancy companies in more than 80 countries of the world.



Mag. Georg Stöger
International Tax issues

Ivana Kováčová
Payroll

Ing. Eva Lenorovičová
Accounting

Ing. Jana Sadloňová
Tax Advisory

Office Bratislava
Fraňa Kráľa 35
811 05 Bratislava

T: +421 2 544 14 660
bratislava@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.