



Information for clients

Slovakia
23 March 2020

COVID-19: Effects on labor-law relations

In recent days, the Slovak Republic has taken various measures to prevent the spread of COVID-19. What effects do the measures have on labor-law relations?

Mandatory quarantine at home, sick pay

All people returning from abroad, including those living in the same household with these people, must undergo an obligatory 14-day quarantine.

Employees who have returned from abroad are obliged to notify their treating doctor immediately after their return to Slovakia. He decides on any temporary incapacity for work. If an employee is quarantined, the employer is obliged to respect his absence from work. During this time, the employee receives sick pay instead of wage.

Closure of school and pre-school facilities, care allowance

All pre-school and school facilities in Slovakia have been closed since March 16, 2020. Parents who take care of their children for this reason can apply for care allowance. In this case, the employer is obliged to respect the absence of the employee at work.

By default, the care allowance is paid for a **maximum of 10 days**. However, the Social Insurance Agency has already announced that the entitlement to care allowances will be granted to parents taking care of children **up to the age of 11** during the entire **14-day period** in which schools and kindergartens are to be closed. Should the period be extended, the Social Security Agency will decide in time about further steps.

Closure of facilities

With a few exceptions, all retail and service businesses have been closed since March 16, 2020 until further notice. The public is also prohibited from being present in restaurants or fast food stands.

What options does the employer have in these cases?

1. Transfer to a different type of work - If it is necessary to avert the emergency situation or to mitigate its immediate consequences, the employer can transfer the employee to another job for the necessary time, even without his consent. In this case, the employee receives the agreed wage.

2. Home Office - The Labor Code allows an employee to work from home occasionally or in exceptional cases with the consent of the employer or in agreement with the employer. In this case, the employee receives the agreed wage. The prerequisite for this is that it is a type of work that enables this. Generally, the Labor Code does not allow the employer to order work from home to the employee.

3. Other obstacles on the part of the employer - If the employee is unable to work due to other obstacles on the part of the employer, the employee is entitled to wage equal to his average earnings.



4. **Agreement with employee representatives** - The employer can agree in writing with employee representatives that it is not possible to assign the work to the employees for serious operational reasons which need to be specified. In this case, the employee is entitled to compensation in the agreed amount, however at least 60% of his average earnings.

According to the law on health and safety at work, the employer is obliged to apply the general principles of prevention when implementing measures to ensure health and safety at work. The employer is therefore obliged to assess the risk at the workplace and, if necessary, is entitled to take appropriate measures to protect the health of the employees. As a precaution, it is also possible to agree on a **vacation** or a **compensatory leave** with the employee.

- **Vacation** - The employer can order the employee to take the vacation under the terms of the Labor Code. When ordering the vacation, the duties of the employer, but also the legitimate interests of the employee, must be taken into account. The employer is obliged to inform the employee of the ordered vacation at least 14 days in advance. In exceptional cases, however, this period can be reduced with the employee's consent.

- **Compensatory leave** - The employer can agree with the employee on taking compensatory leave for overtime or public holidays.

Social and health insurance contributions and wage tax

We would like to remind you that the deadlines for paying social security and health insurance contributions as well as prepayments for wage tax remain unchanged. Penalties can be imposed for late payments. There is currently no extraordinary tool for delaying the payment of contributions and taxes.

We continue to monitor the situation and will keep you informed of changes.

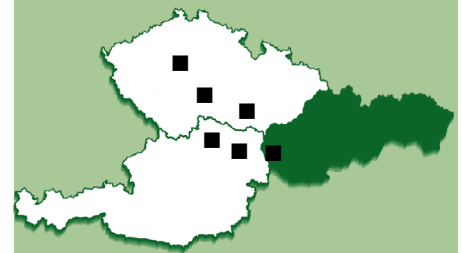
Your AUDITOR team

Ivana Kováčová
Head of the Payroll Department
ivana.kovacova@auditor.eu

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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

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