

## Coronavirus - Current status of measures implemented due to COVID-19 pandemic - Slovakia

Brief overview of measures



In constantly changing legal environment, we bring you an overlook of current measures.

### Financial help for employers and self-employed persons

The government unexpectedly passed a further increase in allocation of financial help for employers and self-employed persons with the aim to support and maintain employment. If the European Commission approves the measures, the following changes will take place in the so-called „First Aid ++ ” with effect from 01 February 2021. The decision of the European Commission should be known by mid-March.

#### Measure no. 1 – Labour cost contributions 1

According to measure no. 1, it is possible to apply for allocation of the contribution in the amount of 100 % of the total cost of labour, instead of former 80% of the total cost of labour, however maximum limit for contribution in the amount of 1.100 EUR per employee remains.

It will be possible to apply for contributions from March 2021 also retrospectively for the month of February. The range of employees on whose cost of labour the employer can request the financial contribution is extended to those who also entered into employment relationship from 2 September 2020 to 1 February 2021.

#### Measure no. 2 – Self-employed persons

Support for self-employed persons who,

- at the time of declaration of emergency event, emergency state or serious state of emergency based on the Measure of the Slovak Public Health Office closed or reduced the operation of their business, or
- experienced decline in sales.

Self – employed persons can apply for the contribution based on decline in sales **only if decrease in sales was at least 20 % in the relevant month**. There is also an expansion of the categories of contributions according to the decline in sales, from the original 4 categories to the current 7 categories. The amount of the contribution will range from EUR 330 to EUR 870.

Only self-employed persons who are pension and sickness insured, or voluntarily sickness and pension insured, for at least a half of the calendar month for which the self-employed person is aiming to draw the contribution and their voluntarily paid insurance continues, or they are taking social insurance payment breaks, are entitled to request a contribution.

### Measure no. 3 (3A a 3B) – Labour cost contributions 2

Support for employers who, during declared state of emergency, retain their employees even in the event of closure or reduction of the operation of their businesses or a decrease in sales.

Applicants may choose from two options:

- **3A** - compensation of the wage of an employee to whom the employer cannot assign work, in the amount of 100 % of labour cost, but not more than EUR 1.100,
- **3B** - flat-rate contribution per each employee, depending on the decrease in the employer's sales, however currently the categories of contributions are expanded to 7 different categories according to the decrease in sales. The amount of the contribution will vary from EUR 330 to EUR 870, depending on the category.

### Measure no. 4 – certain persons with no income

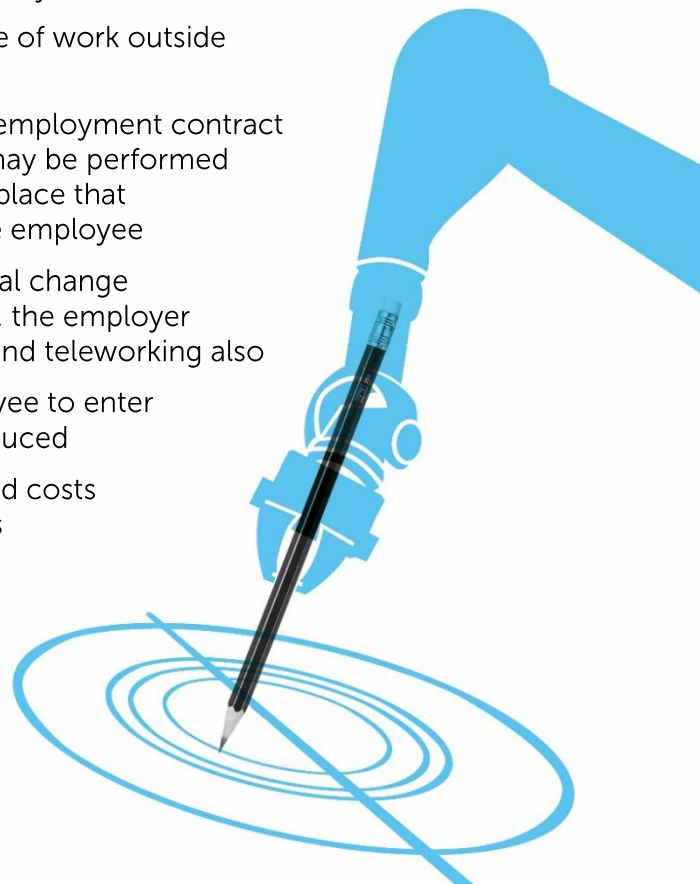
Certain self-employed persons, persons performing work based on agreements outside the employment relationship, as well as certain single-person limited liability companies, who do not fall under any of the abovementioned measures and have no other income, may be entitled to a monthly contribution of EUR 360, instead of the original EUR 315.

## Labour Code

### More thorough adjustment of the institutes of work from home and telework

The amendment to the Labour Code with effect from 1 March 2021 regulates the institutes of work from home and telework in more detail. These are the most important changes:

- Work from home and telework is work that could be performed from the employer's workplace, but is regularly performed from the employee's household
- The employee's household means any agreed place of work outside the employer's workplace
- The employer and the employee may agree in the employment contract the extent to which work from home or telework may be performed outside the employee's household, and that at the place that is determined unilaterally and autonomously by the employee
- In contrast to the previous legislation, the substantial change is that, unless the parties expressly agree otherwise, the employer schedules working hours during work from home and teleworking also
- The obligation of the employer to allow the employee to enter the workplace in order to prevent isolation is introduced
- The employee's right to reimbursement of increased costs in connection with the use of own technical means
- The popular home-office remains the work that the employee occasionally performs from the household, but the amendment provides that some adjustments to homework also apply to the home-office now.



## Other amendments in the Labour Code with effect from 1 March 2021

- A new reason for termination of employment by notice has been added to the Labour Code, which allows the termination of employment with an employee aged 65, who has also reached the age of entitlement to a retirement pension (the amendment will take effect from January 2022).
- Employees working for an employer who does not provide meals in their own or contracted facilities are given the choice between a meal voucher or a financial allowance for meals. Employees are bound by their selection for 12 months from the date of the selection. If the employer concluded a contract with the issuer of the so-called „Gastro tickets”, the employer is not obliged to give employees a choice until the expiration of his contract, no later than 31 December 2021
- The condition for the operation of a trade union at the employer is the employment relationship of its members in relation to the employer, unless the trade union body agrees otherwise with the employer; if the employer has doubts as to whether his employees are members of a trade union, the dispute will be decided by an arbitrator under the new rules
- Introduces the concept of an employee permanently caring for a child, who is an employee who personally takes care of their own child, including joint custody of both parents, and employee that takes care of a child by a decision of the competent authority
- Possibility to extend the probationary period of the employee by the time of all-day obstacles on part of the employee
- Non-application of flexible working hours of an employee on the day of business trip, in such cases, the employer determines the precise beginning and the end of the work shift



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in the time of COVID-19  
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