

First Aid ++ Slovakia



FIRST AID ++ from 02/2021

Compared to the previous First Aid +, there have been some changes since February 2021.

The possibility to claim contributions/allowances is extended **until June 2021**.

The entitlement to an employee benefit also applies to an employment relationship, which started between 2.9.2020 and **1.2.2021**.

Self-employed who started their business between 2.9.2020 and 1.2.2021 are also entitled to the contributions.

For measures No. 2 and No. 3B, the number of categories for the decrease in turnover expands. Contributions increase as follows:

20% - 29%	330 euro	(270 euros until 31.1.2021)
30% - 39%	420 euro	(270 euros until 31.1.2021)
40% - 49%	510 euro	(450 euros until 31.1.2021)
50% - 59%	600 euro	(450 euros until 31.1.2021)
60% - 69%	690 euro	(630 euros until 31.1.2021)
70% - 79%	780 euro	(630 euros until 31.1.2021)
80% and more	870 euro	(810 euros until 31.1.2021)

For measures no. 1 and no. 3A, the contribution is increased to **100% of the wage costs** calculated from the substitute wage paid to an employee for work obstacles of an employer (until 31.1.2021 max. 80%

of the wage costs) up to a maximum of 1 100 Euro per employee.

At the same time, for measure No. 3B (where the contribution depends mainly on the decrease in turnover - see above), the maximum possible amount of the contribution will be increased to **100% of the employee's wage costs** (until 31.1.2021 max. 80% of the employee's wage costs).

For measures No. 4A (self-employed person without social insurance) and No. 4B (one-person s.r.o.) the contribution increases to **360 Euro** (315 Euro until 31.1.2021).

The entitlement to measure No. 2 is also granted to self-employed persons, who would otherwise not be entitled, provided they apply for **voluntary** health and retirement insurance at the social insurance institution from 15 February 2021 at the latest, and remain **voluntarily insured**.

Requested contributions for FEBRUARY 2021

✓ Applications and statements for Measures 2, 4A and 4B for the month of February 2021 are available from 1 March 2021. They can be submitted until 30 April 2021.

✓ Applications and statements for Measures 1, 3A and 3B for the month of February 2021 will be available after approval of the amendment to the State Aid Scheme (Note Status 11.3.2021).

Collection of statistical data

Employers (including self-employed persons, who are employers) are required to submit statistics by **31 March 2021** on all named employees, who were stated in the requests on financial contribution for job retention for the months of March to June 2020. Self-employed persons, who do not have an employment contract with any natural person, shall provide statistics on themselves.

Your Auditorea team