

# News payroll agenda Slovakia 2023



## Agreement on work activity for performing seasonal work from 2023

With effect from 1 January 2023, employers will distinguish between a regular agreement on work activity and an **agreement on work activity for performing seasonal work**. This can be concluded **only for 8 months**.

**Seasonal work** is work that depends on the change of seasons, is repeated every year and does not exceed 8 months in a calendar year. For example:

- ✓ work in agriculture when growing, harvesting, sorting, storing fruit, vines, potatoes, etc.,
- ✓ in tourism when transporting people, running restaurants, running camps, etc.,
- ✓ in the food industry when processing seasonal products or
- ✓ in forestry when producing forest reproductive material and founding, renewal and raising of the forest.

The extent of work performance is **520 hours per year**, so the total number of hours worked per calendar year will be monitored. **The average weekly working time** for the duration of the agreement, but no more than 4 months, **cannot exceed 40 hours**.

A new **insurance deductible item** for seasonal work is introduced, which will amount to max. **EUR 605.50** per month in 2023 (the assessment base for old-age insurance and unemployment insurance will be reduced).

## Records of employee's analytical data from 1 January 2023

From 1 January 2023, employers have an additional obligation to report analytical data about their employees to the Social Insurance Agency.

### Analytical data records include:

- ✓ **numerical code of the place of work performance** according to the statistical code list of regions, the statistical code list of districts and the statistical code list of municipalities,

- ✓ **agreed extent of working time**,
- ✓ **number of hours** related to the income accounted for the payout for the relevant month,
- ✓ **numerical code of the agreed type of work performed**.

Analytical data (place of work performance, extent of working time and type of work performed) are reported through the electronic services of the Social Insurance Agency by filling out the natural person registration sheet.

## Insurance deductible item from 1 January 2023 for students and pensioners

From 1 January 2023, students and pensioners working on a basis of an agreement are also considered employees for the purposes of pension insurance.

The insurance deductible item (OOP) replaces the pension insurance exemption (valid until 31 December 2022), while its amount remains unchanged at EUR 200.

A student and pensioner - working on a basis of an agreement, who wants to apply the OOP is obliged to inform the employer in writing about its application, as well as about the termination of its application. In one calendar month, he can determine at most one agreement for the purpose of applying the OOP.

The employer is obliged to notify the Social Insurance Agency of the application and termination of the application of the OOP by employee **no later than on the first working day following the day on which the employee informed the employer in writing about the application and termination of the application of the OOP**.