



Taxation of international executives: Slovakia



February 2024

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01

Overview and Introduction

1 Overview and Introduction

Individuals residing in Slovakia are, in principle, subject to Slovak income tax on their worldwide income (i.e., unlimited tax liability). Non-residents are in Slovakia subject to tax only on income from Slovak sources (i.e. limited tax liability).

Slovak sourced income includes e.g., income for work performed in the territory of the Slovak Republic, income from independent business done via a permanent establishment, income from services provided in Slovakia, interest income, license fees and also income derived from rental or sale of property which is located in the territory of the Slovak Republic.

Double taxation treaties concluded between Slovakia and respective countries/jurisdictions may however provide exceptions to these general principles.

The official currency of Slovakia is the Euro (EUR).

Herein, the host country/jurisdiction refers to the country/jurisdiction to which the employee is assigned. The home country/jurisdiction refers to the country/jurisdiction where the assignee lives when they are not on assignment

02

Income tax

2 Income Tax

2.1 Tax returns and compliance

When are tax returns due? That is, what is the tax return due date?

The statutory deadline for filing a tax return is 3 months following the end of the tax period, i.e., 31 March of the following year. This deadline can be extended by up to 3 months by any taxpayer, and by up to 6 months by resident taxpayers declaring taxable income from sources abroad.

What is the tax year end?

31 December.

What are the compliance requirements for tax returns in Slovakia?

Generally, Slovak tax residents are liable to pay tax in Slovakia on their worldwide income, that is employment income, income from self-employment, rental income, investment income, capital gains, as well as any other taxable income. Individuals who are Slovak tax Non-residents are subject to tax only on income from Slovak sources, e.g., employment income for activities performed in Slovakia, director's fees from a Slovak resident company, rental income derived from a property situated in Slovakia, etc.

Tax returns are not required if total taxable income does not exceed certain minimal threshold (EUR 2,823.24 in 2024) or if income was subject to final tax withheld at source (e.g., tax on interest withheld by banks). The tax return is not needed if an individual has solely employment income from Slovak sources and the annual settlement of taxes and prepayments is performed by the employer.

The taxpayer calculates the tax liability in the tax return. The tax payment is due by the tax return filing deadline. There is no joint filing in Slovakia.

In most cases, the tax liability is prepaid by making advance tax payments on a monthly basis.

2.2 Tax rates

What are the current personal income tax rates in the Slovakia?

Personal income tax rate is 19 percent on part of annual tax base not exceeding EUR 47,537.98, and 25 percent on part of annual tax base exceeding this level. However, interest and similar income from capital assets is subject to 19 percent tax rate only, irrespective of taxpayer's tax base.

Dividends and similar types of income are subject to 10 percent tax rate, or 35 percent tax rate if paid by entity from a non-Treaty country/jurisdiction. Dividends from profits earned before 2024 are subject to 7 percent tax rate (for dividends paid from a Treaty jurisdiction). Dividends from profits earned before 2017 may be exempt from tax (transitional provisions apply).

Specific 15 percent tax rate applies to self-employment income up to EUR 60,000.

CFC taxation rules for individual taxpayers were abolished as of 2024.

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of the Slovakia?

An individual will be considered a Slovak tax resident if at least one of the following conditions is met:

- a permanent residence in Slovakia (incl. residency permits of foreigners deemed as permanent),
- a “residence” in Slovakia (understood as a residence available in Slovakia used not just for occasional purposes, while considering all personal and economic ties to Slovakia the intention to reside permanently in this home is evident),
- a presence in Slovakia for at least 183 days in the relevant calendar year.

If individuals qualify as tax residents simultaneously in Slovakia as well as in another country/jurisdiction, with which Slovakia concluded a Double Tax Treaty (DTT), their Slovak tax liability would be limited in accordance with the provisions of the DTT.

Is there, a de minimus number of days rule when it comes to residency start and end dates? For example, taxpayers can’t come back to the host country/jurisdiction for more than 10 days after their assignments end and they repatriate.

Not applicable.

What if the assignee enters the country/jurisdiction before assignment begins?

Any days of presence in Slovakia count towards the 183-day residence test.

2.4 Termination of residence

Are there any tax compliance requirements when leaving Slovakia?

If the individual who registered with the tax authorities and obtained a tax ID certificate terminates the activities in Slovakia, they must formally deregister.

The tax return for the year when the individual leaves Slovakia is due by the regular deadline, i.e., 31 March of the following year, or applicable extended deadline.

What if the assignee comes back for a trip after residency has terminated?

Any days of presence in Slovakia count towards the 183-day residence test.

Communication between immigration and taxation authorities

Do the immigration authorities in Slovakia provide information to the local taxation authorities regarding when a person enters or leaves Slovakia?

Such communication is in theory possible.

Filing requirements

Will an assignee have a filing requirement in the host country/jurisdiction after they leave the country/jurisdiction and repatriate?

As explained above, a tax return for the final year of assignment is due in the following year. Additionally, if e.g., a bonus for the assignment activities is paid in the year after assignment, another tax return may be required for this post-assignment year.

2.5 Economic employer approach

Do the taxation authorities in Slovakia adopt the economic employer approach to interpreting the Income from Employment article (Article 15) of the OECD treaty?

Yes.

De minimus number of days

Are there a de minimus number of days before the local taxation authorities will apply the economic employer?

No.

2.6 Types of taxable compensation

What categories are subject to income tax in general situations?

The taxable base is calculated as the aggregate of bases determined for the different categories of income: income from dependent services, income from business activities and rental income, and other income, while a separate base is calculated for certain types of income from capital assets such as interest and also for dividend income. Income includes any benefits regardless of whether it is money or a fringe benefit.

Typical examples of benefits-in-kind that will be considered fully taxable are:

- company car used also for private purposes; the value of this benefit is calculated as 1 percent of the acquisition price of the car including VAT per month, decreased by 12.5 percent for each calendar year following the year in which the car was put into use
- petrol expenses for private use of the company car
- contributions to pension plans or other insurances (other than mandatory)
- home leave, housing, relocation expenses, etc.

2.7 Intra-group statutory directors

Will a Non-resident of Slovakia who, as part of their employment within a group company, is also appointed as a statutory director (i.e., member of the Board of Directors in a group company situated in Slovakia) trigger a personal tax liability in Slovakia, even though no separate director's fee/remuneration is paid for their duties as a board member?

Slovak tax liability may be triggered, deeper review of the situation is needed.

1 Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in the Slovakia?

Slovak tax liability may be triggered, deeper review of the situation is needed.

2 Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in the Slovakia (i.e., as a general management fee where the duties rendered as a board member is included)?

If there is a cost allocation to Slovakia, the individual having an employment income (assuming a Slovak tax Non-resident) would be taxed in Slovakia for the work physically performed in the territory of Slovakia (i.e., if there is no physical presence, no Slovak taxation should occur). However, the board members might have a different treatment.

The entity should be vigilant also in regard to their place of management if the physical presence of the individual in Slovakia is in place.

3 In the case that a tax liability is triggered, how will the taxable income be determined?

The income of statutory directors / board members is treated as employment income in Slovakia. The taxable income would be determined similarly to normal employees in Slovakia. However, the allocation right might be based on Art 15 as well as based on Art 16 of the model double tax treaty, so the situation of board members should be reviewed in detail regarding its taxability in Slovakia.

2.8 Tax-exempt income

Are there any areas of income that are exempt from taxation in Slovakia? If so, please provide a general definition of these areas.

Contributions to profit sharing or pension plans

Employer's mandatory payments to the social security system (including state pension system) are exempt from tax.

Medical expense reimbursements and accident and health insurance premiums

Employer's mandatory payments to the health care and accident insurance system are exempt from tax.

Meals and lodging

Meal allowances up to the statutory limit is exempt from tax. Any business travel reimbursements up to the statutory limits are not subject to tax. Contribution to employee's recreation up to specific limits can also be exempt from tax.

Certain fringe benefits

Only very specific types of fringe benefits qualify for exemption. There is a possibility to exempt benefits in-kind provided by the employer to the employees amounting up to EUR 500 per year, if these do not qualify for exemption under other specific provision in the tax law. However, specific conditions apply.

Moving expenses

Moving expenses in general do not qualify for exemption.

Temporarily-away-from-home travel expenses

Temporarily-away-from-home travel expenses in general do not qualify for exemption.

2.9 Expatriate concessions

Are there any concessions made for assignees in Slovakia?

No.

2.10 Salary earned from working abroad

Is salary earned from working abroad taxed in Slovakia? If so, how?

Slovak tax residents are liable to tax on their worldwide income. Double taxation of employment income earned from working abroad can however in most cases be avoided, even if no DTT is concluded with the particular country/jurisdiction.

2.11 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Slovakia? If so, how?

Investment income and capital gains in general are taxed in Slovakia at 19 percent if withholding tax applies or if income belongs to category of certain types of income from capital assets such as interest, otherwise at progressive rates in other cases. The income which was not subject to final withholding tax should be included in the aggregate tax base on the tax return.

Gains from selling of securities, options and shares in the company capital are exempt from tax up to EUR 500 (if acquired after 1 January 2011) or EUR 925.95 (if acquired before 1 January 2011) or in the whole amount (for certain securities acquired prior to 1 January 2004).

As of 2016, gains from sale of securities that are traded on regulated market (stock exchange) for more than 1 year are tax-exempt if the period between acquisition and sale of the securities exceeds 1 year and provided the securities did not form part of taxpayer's business assets.

Tax exemption also applies to gains from sale of securities, options and derivatives from long-term investment saving schemes meeting specific conditions, in particular duration of at least 15 years.

Dividends, interest, and rental income

As of 2017, dividends are subject to tax in Slovakia (transitional provisions apply).

Interest income from Slovak bank deposits is taxed by the banks at 19 percent, representing final tax. Such taxed income does not need to be included in the tax return.

Rental income derived in respect of a property situated in Slovakia is taxed at the respective progressive rate. First EUR 500 of income is exempt from tax. Actual expenses can be deducted (expenses should be reduced proportionally if income was reduced by the exempt amount).

Gains from stock option exercises

Residency status	Taxable at:		
	Grant	Vest	Exercise
Resident	N	N*	Y
Non-resident	N	N*	Y

* The employee stock options granted after 1 January 2010 are in general taxable at exercise. Stock options granted prior to 1 January 2010 are however taxable at vest.

Foreign exchange gains and losses

Foreign exchange gains or losses are not subject to tax if a person does not conduct business. If a person derives capital gains from investment expressed in foreign currency, the acquisition costs are converted to Euro using historical exchange rate, thereby any effect of exchange rate movement between acquisition and disposal is reflected in the tax base.

Capital losses

Losses from sale of securities can be offset against gains from sale of other securities in the same tax period only.

Gifts

Gifts are in general not subject to tax, unless obtained in connection with employment or self-employed activity, in which case they are taxed at the respective progressive rate.

2.12 General deductions from income

What are the general deductions from income allowed in Slovakia?

Taxpayers are entitled to personal allowances reflecting their personal circumstances; however, these can be used to decrease only income from employment or self-employed activities:

- personal allowance of up to EUR 5,646.48

- This amount is gradually reduced with increasing income. If the tax base exceeds EUR 47,537.98, no allowance can be claimed.
- spouse allowance of up to EUR 5,162.50
 - This amount is gradually reduced with increasing income. If the tax base exceeds EUR 68,187.97 or if spouse's own income exceeds EUR 5,162.50, no allowance can be claimed. Several conditions must be met.
- Allowance for contributions to qualifying 3rd pension pillar plans of up to EUR 180.

Taxpayers mandatorily contributing to the Slovak, or their home country/jurisdiction social security and health care insurance may deduct these contributions from their taxable income.

2.13 Calculation of estimates/pre-payments/withholding

How are estimates/pre-payments/withholdings of tax handled in Slovakia?

Individuals on Slovak payroll are subject to tax prepayment withholding on taxable income each time income is paid out. This obligation is met by the employer without involving the individual. The withheld amounts are reconciled at the year-end and if any overpayment occurred, this can be recovered.

Individuals not on Slovak payroll are required to make monthly tax prepayments calculated on income actually received. The payments are due by the end of the month following the month, in which the income was received. The paid amounts are reconciled at the year-end and if any overpayment occurred, this can be recovered. This obligation does not apply to tax Non-residents not exceeding 183 days of activities in Slovakia, as well as if a person is assigned to a Slovak company which assumes the tax payment obligation on behalf of the assigned employee.

2.14 Relief for foreign taxes

Is there any relief for foreign taxes in Slovakia?

Foreign tax credit can be applied for avoiding double taxation of income with countries/jurisdictions with which Slovakia concluded Double Tax Treaties.

2.15 General tax credits

What are the general tax credits that may be claimed in Slovakia? Please list below.

Tax credit for dependent child

As of 1 January 2023, the amount of tax credit varies depending on several conditions. For 2024, based on the age of the child, the entitlement is either EUR 140 per month per child up to 18 years of age or EUR 50 per month per child aged 18 and above, whereas the entitlement for claiming parent cannot exceed the limit indicated in table below:

No. of dependent children	1	2	3	4	5	6 and more
Percentage limit of the tax base (partial tax base)	20%	27%	34%	41%	48%	55%

There are also other conditions when the tax bonus could be applied. At the year-end, the tax base of other eligible person (other parent) can be taken into account when the tax base of the taxpayer is not sufficient for full tax credit.

Tax credit in respect of mortgage interest is also available for young taxpayers. However, this is subject to very strict conditions and amounts.

Tax bonuses can be claimed only by Slovak tax residents or Non-residents deriving at least 90 percent of their worldwide income from Slovak sources.

2.16 Sample tax calculation

This calculation assumes a married taxpayer resident in Slovakia with two children (aged below 6 years) whose 3-year assignment begins 1 January 2022 and ends 31 December 2024. The taxpayer's base salary is EUR 100,000 and the calculation covers 3 years.

	2022 EUR	2023 EUR	2024 EUR
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car benefit	6,000	5,250	4,500
Moving expense reimbursement	20,000	0	20,000
Home leave	0	5,000	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

2.17 Other assumptions

- All employment income is attributable to local sources.
- The company car is used for business and private purposes, originally costs EUR 50,000 incl. VAT and was put in use in 2022.
- Calculation disregards employee's social security contributions which could otherwise be deducted from the taxable income.
- Calculation for 2024 disregards any future changes of the applicable law.

Calculation of taxable income

Year ended	2022 EUR	2023 EUR	2024 EUR
Days in Slovakia	365	365	365
Earned income subject to income tax			
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Net housing allowance	12,000	12,000	12,000
Company car benefit	6,000	5,250	4,500
Moving expense reimbursement	20,000	0	20,000
Home leave	0	5,000	0
Education allowance	3,000	3,000	3,000
Total employment income	171,000	155,250	169,500
Other income	6,000	6,000	6,000
Total income	177,000	161,250	175,500
Standard deduction	0	0	0
Personal exemptions	0	0	0
Total taxable income	177,000	161,250	175,500

Calculation of tax liability

	2022 EUR	2023 EUR	2024 EUR
Taxable income as above	177,000.00	161,250.00	175,500.00
Slovak tax	41,936.82	37,825.78	41,022.73
Less:			

Tax bonus for children	(1,131.36)	(3,360.00)	(3,360.00)
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Total Slovak taxes	40,805.46	34,465.78	37,662.73
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*please note that mandatory employee's social security decreases the employee's tax base. As there is no information on social security, the total taxable income is assumed being the tax base.

03

**Special considerations
for short term
assignments**

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency Rules

Are there special residency considerations for short-term assignments?

No.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

No.

3.3 Taxable income

What income will be taxed during short-term assignments?

The scope of taxation would depend on the tax residence status of the assignee.

A Slovak tax Non-resident would tax only income from Slovak source, e.g., employment income for work performed in Slovakia. A Slovak tax resident would tax the world-wide income.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Slovakia? If so, what are the rates for employers and employees?

Employer and employee

Type of insurance*	Paid by employer	Paid by employee	Total
Retirement insurance	14.00%	4.00%	18.00%
Disability insurance	3.00%	3.00%	6.00%
Sick leave insurance	1.40%	1.40%	2.80%
Unemployment insurance	1.00%	0.50%	1.50%
Kurzarbeit	-	0.50%	0.50%
Reserve fund	4.75%	0.00%	4.75%
Guaranty insurance	0.25%	0.00%	0.25%
Accident insurance	0.80%	0.00%	0.80%
Health care insurance**	11.00%	4.00%	15.00%
Total	36.20%	13.40%	49.60%

* Caps apply on all of the contributions except for the accident insurance and health care insurance.

**There is a minimum employee's monthly health care insurance prepayment introduced in Slovakia from 1 January 2023. For 2024, the minimum employee's monthly health care insurance amounts to EUR 40,32.

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Slovakia?

Not applicable.

4.3 Real estate tax

Are there real estate taxes in the Slovakia?

Real estate tax is paid by house and landowners. The rates differ depending on the municipality in which the property is located.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Slovakia?

There are two types of indirect taxes: value-added tax (VAT) which is charged on most supplies of goods and services (base rate 20 percent, reduced rate 10 percent); and excise duties which are charged on supplies of specific goods such as fuels, beer, spirits, and tobacco.

4.5 Unemployment tax

Are there unemployment taxes in Slovakia?

No such particular tax. Unemployment benefit and contributions are part of the social security system.

4.6 Other taxes

Are there additional taxes in Slovakia that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, etc.

Other taxes would generally include only various municipal taxes, e.g., local tax for overnight stay in a hotel, waste collection duty, etc.

4.7 Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g., foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

International exchange of information between financial institutions applies.

05

Immigration

5 Immigration

Following is an overview of the concept of Slovakia's immigration system for skilled labor.

(E.g., which steps are required, authorities involved, in-country/jurisdiction and foreign consular processes, review/draft flow chart illustrating the process)

Immigration procedures for foreign skilled workers planning to work in Slovakia depend on citizenship of the workers.

For EU nationals it is sufficient to complete their residency registration at respective Foreign Police department, there is no approval process required. The same approach applies to assignment from another EU country/jurisdiction and to local hire of an EU national by a company based in Slovakia.

In order to be authorized to work in Slovakia, NON-EU nationals must apply for one of the following types of permits:

- Temporary residence for the purpose of employment (combined permit for residency and work)
- EU Blue Card residency permit
- Work permit with other types of residency permit
- Intra-company transfer
- Single Work Permit
- Long term/permanent residency permit
- Assignment from EU based company (within 90 days period)
- National visa for relocated high skilled workers.

In general, the immigration procedure for NON-EU workers proceeds with the following steps:

- 1 Collection of documents – depending on the procedure, NON-EU nationals must submit respective personal documents, employer documents, housing confirmation and proof of sufficient financial means.
- 2 Submission of documents – Application for residency permit for the purpose of employment can be submitted to Slovak embassy or consulate abroad. NON-EU nationals can submit the application also to the respective Foreign Police department, in case their stay in Slovakia is authorized.
- 3 Approval period – depending on the procedure, the Foreign Police has 90-days period to review the residency permit application and grant or refuse the residency permit.

Depending on the procedure, the following authorities are involved:

- Slovak embassy or consulate abroad,
- Foreign Police,
- Labour Office.

5.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter Slovakia as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

The list of countries/jurisdictions whose nationals are not subject to visa requirement when entering the territory of the Slovak Republic can be found on the following link:

<https://www.minv.sk/?bezvizovy-rezim>

Non-visa nationals are allowed to travel to Slovakia and stay at the territory of the Slovak Republic for tourist or business purposes for maximum 90 days within a 180-day period subsequent to the date of the first entry.

In case of the business purpose, the non-visa nationals cannot perform work activities, they must be limited to trainings, workshops, conferences, ...

Describe (a) the regulatory framework for business travelers being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

In order to perform business activities, the visa nationals must follow the standard procedure and conditions of obtaining the Schengen visa.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

The following documentation is typically required when making application for a visa”

- 1 completed “Application for Schengen Visa” form,
- 2 full-face colour photo, with dimensions of 3x3.5 cm,
- 3 valid travel document,
- 4 documents demonstrating the purpose and conditions of the planned stay,
- 5 accommodation-related documents,
- 6 documents confirming sufficient means of subsistence,
- 7 documents enabling an assessment of the applicant's intention to leave the territory of the Member States before the expiry of the visa applied for, e.g., means of transport – a return (not open) air/bus/train ticket,
- 8 travel medical insurance,
- 9 statutory fee,
- 10 other documents – for the purposes of the visa application procedure, the embassy or consulate general may ask foreign nationals to submit other documents in order to verify the declared purpose of the visit and applicant’s intention to return to their home country/jurisdiction or the country/jurisdiction of their residence.

Application for national visa may be submitted on an official form to the Embassy of the Slovak Republic or to the Foreign Police Department, if the individual is staying lawfully in the territory of the Slovak Republic and only in the case of interest of the Slovak Republic.

The authorities have a 30-day period to issue the national visa.

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

There are no specific visa categories for technical support staff on short-term assignments in Slovakia.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Slovakia? In this context please outline whether a local employment contract is required for the specific permit type.

EU Nationals

- Assignment (employed by the foreign, assigning entity)
- Local hire

NON-EU Nationals

- Employed by foreign entity
 - Intra-company transfer
 - Assignment from entity settled within the EU territory (within 90 days period)
- Local hire
 - Temporary residence for the purpose of employment
 - Blue Card
 - Work permit with other types of residency permit
 - Long term/permanent residency permit
 - Single Work Permit
 - National visa for relocated high skilled workers.

Provide a general process overview to obtain a work and residence permit for long-term assignments (including processing times and maximum validation of the permit).

NON-EU nationals who intend to work, do business or study in Slovakia may be granted a temporary residence for respective purpose (provided that they meet the relevant legal conditions and based on a submitted application).

The application for temporary residence must be submitted in person, either to respective Slovak embassy/consulate abroad or to a Foreign Police Department. Once the application for the temporary residency is delivered to the Foreign Police, the application review process generally takes up to 90 days. Temporary residency permit is usually granted for 2 years validity.

If NON-EU nationals intend to work in Slovakia, they are obliged to meet different conditions depending on the type of residence, type of work they want to perform, length of stay and other factors that may jeopardize the application.

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

The minimum wage for EU nationals on an Assignment in Slovakia cannot be lower than the minimum wage in Slovakia or in the home country/jurisdiction, depending on which option is more favourable for the assignee.

The applicants for the EU Blue Card must be offered at least 1.5-fold of the average monthly salary of an employee in the Slovak Republic economy in the respective area.

The applicants for the National visa for relocated high skilled workers must be offered at least double amount of the average monthly salary of an employee in the Slovak Republic economy.

The remaining categories are limited only by the minimum wage in Slovakia. There are no maximum salary requirements for migrant workers in Slovakia.

Allowances cannot be taken into account for the salary.

Is there a fast-track process which could expedite the visa/ work permit?

The permit approval period usually lasts 90 days.

However, for the following types of applicants, the approval period is only 30 days:

- applicants for shortage professions within 30 days from receiving the statement from the Labour Office, in case the employer fulfils obligations determined by the Labour Office;
- employees or assignees who will work for one of the Technological Centers;
- applicants for EU Blue Card.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

The NON-EU Nationals are authorized to commence the employment relationship only after they are granted the temporary residency permit.

Can a short-term permit/ business visa be transferred to a long-term permit in Slovakia?

Short term permit or visa cannot be automatically transferred to a long-term permit in Slovakia. Foreigners must apply for the temporary residency permit separately.

Is it possible to renew work and residence permits?

Yes, it is possible to apply for the temporary residency permit renewal, not later than on the last day of valid temporary residency permit.

However, it is recommended to apply for the residency permit renewal at least 3 months before expiration of the valid residency permit.

Is there a quota or system or a labour market test in place?

If an employer wants to hire a NON-EU National who needs the confirmation on the possibility to fill in a vacant position from the Labour Office, the employer must first announce the vacant position to a competent Labour Office via the web page <https://www.sluzbyzamestnanosti.gov.sk/> or via email.

The vacant position must be announced for certain number of days before submission of the residency permit or work permit application.

Labour Office will review whether the register of job candidates does not include a candidate that would qualify for the respective vacant position. If such candidate is registered, the Labour Office is required to give them priority.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Slovakia?

Temporary residence for the purpose of family reunification can be granted a third country/jurisdiction national who is a family member of a NON-EU National who has already been granted the temporary residency permit in Slovakia (garant).

However, this condition only applies to spouse, children under the age of 18 years old and garant's or their spouse's parent, who is dependent on their care, and in the country/jurisdiction from which they come, they do not receive proper family support.

Is it possible to obtain a permanent residence permit?

NON-EU nationals may apply for permanent residence in case they have spent at least 5 continuous years of legal residence in Slovakia.

What if circumstances change after the Work and Residence application process?

Foreigners must report the change of name, surname, personal status, nationality, travel document data and the exchange of the travel document, to respective Foreign Police department as follows:

EU Nationals – within 10 working days

NON-EU Nationals – within 5 working days

The process of change of the employer includes the announcement of vacant position by the new employer, Labour Office review of the labour market, and then notification to the Foreign Police.

How long can a permit holder leave Slovakia without their permit becoming invalid?

A permit holder must stay in the territory of the Slovak Republic for more than half the time of temporary stay granted in a calendar year; this does not apply if the NON-EU national exercises mobility in another Member State.

The permit holder must also notify the police department in writing that they will stay continuously outside the territory of the Slovak Republic for more than 180 days.

Must immigration permissions be cancelled by the end of the assignment/employment?

As the temporary residence in Slovakia must be connected to certain purpose, after 60 days following the end of employment the purpose is terminated.

Provided that the NON-EU nationals are authorized for another purpose of stay (study, business, family unification, ...), they are allowed to change the purpose of their residency permit.

Otherwise their residency permit will be cancelled.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

Penalties can be placed for both employers and individuals. Depending on type and severity of the breach, it can be from EUR 300 to EUR 200 000.

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in Slovakia when it comes to the immigration processes.

Below you will find a list of other important items to note and the most common obstacles:

- Announcement of vacant position – before submission of the residency permit application to the Foreign Police, the employer must announce the vacant position in their company.
- Legalization and translation of the documents – all residency permit application documents must be legalised and officially translated to Slovak language.
- Prior criminal records – these can often result in rejection of residence permit application

- Expiration of documents – residency permit documents cannot be older than 90 days on the day of submission of the residency permit application.
- Inconsistencies in documentation – for example if there is a discrepancy in the name of the applicant as shown on their passport, degree or marriage certificates, the authorities may require further supporting documentation.

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