

Overview of legislative changes relevant to the employers

> Incentive aid to keep jobs

New legislation	Applicable period of the new legislation	Notes
<p>a) Employers forced to close their business operation Financial grant to cover employee's wage compensation amounting to 80% of his/her average earnings, up to the maximum of EUR 1,100 The total amount of the financial aid per one employer is limited to EUR 800,000 for the whole duration of the support scheme</p> <p>b) Employers with decline in revenues Financial grant to cover part of employee's wage compensation depending on decline in revenue compared to the same period of time in 2019; the amount of the financial grant shall be determined as follows:</p> <ul style="list-style-type: none"> - EUR 180 per one employee in the case of a decline in revenue by more than 20% (EUR 90 for March 2020) - EUR 300 per one employee in the case of a decline in revenue by more than 40% (EUR 150 for March 2020) - EUR 420 per one employee in the case of a decline in revenue by more than 60% (EUR 210 for March 2020) - EUR 540 per one employee in the case of a decline in revenue by more than 80% (EUR 270 for March 2020) <p>The total amount of the financial aid per one employer is limited to EUR 200,000 per one month and EUR 800,000 for the whole duration of the support scheme</p>	<p>The period from the decision of the Public Health Authority of the Slovak Republic on the closure or restriction of business operations (12 March 2020) until the end of the calendar month in which this decision is called off</p>	<p>Other conditions for the provision of financial grant:</p> <ul style="list-style-type: none"> (i) Financial grant to be provided only with respect to those employees who cannot work due to an obstacle at work on the employer's side (ii) The employer shall provide the employee with wage compensation amounting to 80% of his/her average earnings (iii) The employer shall undertake not to terminate employment relationships or take legal action leading to termination of employment relationships with employees based on a written notice or termination agreement on the grounds listed in Section 63(1)(a) and (b) of the Labour Code, within a period of two months after the month in which the employer would receive the financial grant (iv) The employer shall provide information on its headcount as of 31 March 2020 (v) The employer was not a business in difficulties as of 31 December 2019 (vi) The employer shall fulfil conditions set out in Section 70(7) of the Act No. 5/2004 Coll. on Employment Services as amended <p>The employer shall prove the fulfilment of conditions mentioned in paragraphs (ii) to (vi) above (as well as the potential decline in revenue) by submitting a statutory declaration to the competent labour office</p> <p>Labour offices shall accept individual applications for the financial grant as of 6 April 2020 and the financial grants shall be paid out as of 15 April 2020</p>





> Wage compensation in the case of an obstacle at work on the employer's side

Current legislation	New legislation	Applicable period of the new legislation	Notes
<p>100% of the employee's average earnings, except where the employer and employee representative agree in writing upon wage compensation in the amount of at least 60% of the employee's average earnings in the event of serious operational grounds on the employer's side</p>	<p>80% of the employee's average earnings, subject to minimum salary requirements, if the employee cannot perform work entirely or partially due to suspension or restriction of the employer's business activity based on a decision of the competent authority, or due to suspension or restriction of the employer's business activity as a result of the declaration of emergency situation, state of crisis or state of emergency ("Emergency Situation")</p>	<p>The period of the Emergency Situation and two months thereafter</p>	<p>If an employer, who provides employees with wage compensation in the amount of less than 80% of their average earnings (60% of average earnings as the minimum) based on a written agreement with employee representatives, would like to qualify for governmental aid, such an employer would have to provide employees with wage compensation in the amount of 80% of their average earnings.</p>

> Home office

Current legislation	New legislation	Applicable period of the new legislation
<p>Work performed with the employer's consent or based on an agreement with the employer at home or a place other than the usual place of work, provided that the type of work is compatible with such a performance of work</p>	<p>The employer shall be entitled to order performance of work from the employee's home, provided that the type of work is compatible with such a performance of work</p> <p>The employee shall have the right to perform work from home if the type of work is compatible with such a performance of work and there are no serious operational grounds on the employer's side, which would not allow the performance of work from home</p>	<p>The effective period of the decree on the prevention against the development and spread of infectious diseases or the decree on the threat to public health issued by the competent authority pursuant to a specific regulation</p>

> Notification of working time schedule to employee

Current legislation	New legislation	Applicable period of the new legislation
<p>At least one week in advance and valid for at least one week</p>	<p>At least two days in advance, if the employer and the employee do not consent to a shorter period, and valid for at least one week</p>	<p>The period of the Emergency Situation and two months thereafter</p>





> Ordering holiday to employee

Current legislation	New legislation	Applicable period of the new legislation
At least 14 days in advance ; this period may exceptionally be shortened with the employee's consent	At least seven days in advance and at least two days in advance in the case of a remaining leave from the previous calendar year ; this period may be shortened with the employee's consent	The period of the Emergency Situation and two months thereafter

> Extension of the prohibition of notice

Current legislation	New legislation	Applicable period of the new legislation
As far as temporary incapacity to work is concerned, the prohibition of notice shall only apply in the case of temporary incapacity to work due to sickness or injury	An employee who cannot work due to quarantine measure, self-isolation, personal and day-long treatment of a sick family member pursuant to a specific regulation, or personal and day-long treatment of a natural person pursuant to a specific regulation, shall also be considered as temporarily incapacitated to work for the purposes of the prohibition of notice	The period of the Emergency Situation and two months thereafter

> Obligation to assign employee to the same work and workplace after his/her return to work

Current legislation	New legislation	Applicable period of the new legislation
Applicable in the case of a return to work after temporary incapacity to work or quarantine (quarantine measure)	An employee who returns to work after self-isolation, personal and day-long treatment of a sick family member pursuant to a specific regulation, or personal and day-long treatment of a natural person pursuant to a specific regulation, shall also be considered as an employee who returns to work after temporary incapacity to work	The period of the Emergency Situation and two months thereafter





> Sick pay due to ordered quarantine measure or self-isolation

Current legislation	New legislation	Applicable period of the new legislation	Notes
<p>Sick pay paid by the Social Insurance Agency in the amount of 55% of the employee's daily assessment basis as of the 11th day of his/her temporary incapacity to work (due to ordered quarantine measure)</p> <p>From the 1st to the 10th day of temporary incapacity to work (due to ordered quarantine measure), the employee shall be entitled to receive wage compensation from his/her employer – from the 1st to the 3rd day 25% and from the 4th to the 10th day 55% of his/her daily assessment basis</p>	<p>Sick pay paid by the Social Insurance Agency in the amount of 55% of the employee's daily assessment basis as of the 1st day of his/her temporary incapacity to work (due to ordered quarantine measure or self-isolation)</p> <p>The employee shall not be entitled to receive wage compensation from his/her employer in the case of his/her temporary incapacity to work (due to ordered quarantine measure or self-isolation)</p>	The period of the Emergency Situation	This legislative change is the result of the amendment to the Act No. 461/2003 Coll. on Social Insurance as amended, which became effective on the date of its publication in the Collection of Laws of the Slovak Republic (27 March 2020)

> Sick pay due to treatment of a child whose school or kindergarten was closed

Current legislation	New legislation	Applicable period of the new legislation	Notes
<p>Sick pay paid by the Social Insurance Agency in the amount of 55% of the employee's daily assessment basis as of the 1st day of the personal and day-long treatment of his/her child younger than 10 years of age, at the latest until the 10th day of such a treatment</p>	<p>Sick pay paid by the Social Insurance Agency in the amount of 55% of the employee's daily assessment basis as of the 1st day of the personal and day-long treatment of his/her child younger than 11 years of age, or younger than 18 years of age if the child is in a long-term poor health condition, until such a treatment is no longer necessary (i.e. until the schools and kindergartens are opened)</p>	The period of the Emergency Situation	This legislative change is the result of the amendment to the Act No. 461/2003 Coll. on Social Insurance as amended, which became effective on the date of its publication in the Collection of Laws of the Slovak Republic (27 March 2020)

> Sick pay for employee whose parental leave ended and his/her child cannot be placed in kindergarten

New legislation	Applicable period of the new legislation
<p>Sick pay paid by the Social Insurance Agency in the amount of 55% of the employee's daily assessment basis if he/she takes personal and day-long care of a child who has turned three years of age, or six years of age if the child is in a long-term poor health condition, during the period of the Emergency Situation</p>	The period of the Emergency Situation





> Postponement of employer's social and health insurance contributions

New legislation	Applicable period of the new legislation	Notes
The employer's social and health insurance contributions for March 2020 could be paid until 31 July 2020 if the employer's revenue dropped by 40% or more	The period of the Emergency Situation	Postponement of employer's social and health insurance contributions does not apply to social and health insurance contributions paid by the employer on behalf of the employee The government may issue a decree to approve postponement of employer's social and health insurance contributions also in the following months during the period of the Emergency Situation

> Extension of the period in which unemployment allowance is paid out

Current legislation	New legislation	Applicable period of the new legislation
Unemployment allowance is paid out in the period of six months	The period of six months, which would expire during the period of the Emergency Situation, shall be extended for one month The period of six months, which expired during the period of the Emergency Situation before the effective date of this amendment, shall start again as of the effective date of this amendment and shall expire after one month from the effective date of this amendment	The period of the Emergency Situation

> Acquaintance of the employee pursuant to Section 7(3) of the Act No. 124/2006 Coll. on Occupational Safety and Health as amended ("Act on Occupational Safety and Health")

Current legislation	New legislation	Applicable period of the new legislation
The employer shall acquaint the employee pursuant to Section 7(3) of the Act on Occupational Safety and Health on the occasion of commencement of the employment relationship, transfer to other workplace, assignment to other work, introduction of new technology, new working procedure or new working tool	The employer shall not be obliged to acquaint the employee pursuant to Section 7(3) of the Act on Occupational Safety and Health if commencement of the employment relationship, transfer to other workplace, assignment to other work, introduction of new technology, new working procedure or new working tool took place during the period of the Emergency Situation and it is objectively not possible to meet this obligation; the fact that this obligation will not be met shall not pose a direct and serious threat to life and limb The employer shall acquaint the employee pursuant to Section 7(3) of the Act on Occupational Safety and Health as soon as this will be possible, at the latest until one month after the period of the Emergency Situation	The period of the Emergency Situation; the employer shall acquaint the employee at the latest until one month after the period of the Emergency Situation





> Suspension of the period for regular acquaintance of the employee pursuant to Section 7(5) of the Act on Occupational Safety and Health

Current legislation	New legislation	Applicable period of the new legislation
The employer shall ensure regular acquaintance of the employee, which shall be carried out at least once every two years if specific regulations on occupational safety and health do not provide for a shorter period	<p>The period for regular acquaintance of the employee pursuant to Section 7(5) of the Act on Occupational Safety and Health, which would otherwise expire during the period of the Emergency Situation, shall be suspended</p> <p>The period for regular acquaintance of the employee pursuant to Section 7(5) of the Act on Occupational Safety and Health, which would otherwise expire within a period of one month after the period of the Emergency Situation, shall be considered as not expired if the employer meets the acquaintance obligation within a period of one month after the period of the Emergency Situation at the latest</p> <p>The new legislation shall not apply in cases where it is objectively not possible to meet the acquaintance obligation within the original period; the fact that this obligation will not be met within the original period shall not pose a direct and serious threat to life and limb</p>	The period of the Emergency Situation

JUDr. Radoslava Lichnovská / JUDr. Andrea Čupelová / Mgr. Tomáš Grell, LL.M.

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