



Training/Apprenticeship, Vocational training

WHAT

Education of adult foreigners is not covered by the separate laws, only a general system of access to education is available.



The Migration Information Centre (MIC) of International Organization for Migration (IOM)

WHAT

IOM runs the Migration Information Centre which provides free labour counselling to third country nationals, including orientation on the labour market, assistance in job seeking, preparation for job interviews or help with the drafting of CVs or letters of motivation. The MIC offers its services in Bratislava and Košice.

WHERE

Migračné informačné centrum IOM, Grösslingova 35, 811 09 Bratislava, tel: +421 2 5263 0023, helpline: 0850 211 478, email: mic@iom.int, website (in various languages): www.mic.iom.sk

BRATISLAVA, SLOVAKIA

IOM International Organization for Migration (IOM Medzinárodná organizácia pre migráciu)
Grösslingová 35
81109 Bratislava

T +421 (2) 5263 1597

E bratislavainfo@iom.int

www.iom.sk





Adecco

WHAT

This human resources company, operating in over 60 countries of the world, provides labour counselling through its 11 branch offices across Slovakia.

WHERE

Adecco, seated at Digital Park III, blok F, 4. p., Einsteinova 19, 851 01 Bratislava, tel: +421 2 5363 0223, adecco@adecco.sk, website (in Slovak and English): www.adecco.sk



Supported employment agencies

WHAT

The supported employment agency provides assistance and support to persons with disabilities, long-term unemployed and employers with the aim to facilitate the obtaining or keeping of job.

WHERE

The Central Office of Labour, Social Affairs and Family keeps a list of supported employment agencies



Temporary employment agencies (agentúry dočasného zamestnávania)

WHAT

Temporary employment agencies employ people under employment contracts for the purposes of their temporary assignment to another employer in Slovakia for performance of work under the employer's management or their posting to another workplace. The temporary assignment may take a maximum of 24 months.

WHERE

The Central Office of Labour, Social Affairs and Family keeps a list of temporary employment agencies.



EURES Slovakia – European employment services

WHAT

EURES offers a database of vacancies across the EU. The EURES advisors are ready to provide information about the employment conditions in the EU/EEA Member States, taxes, social security and health insurance, and can help with the drafting of CVs. You can seek their services at any Labour Office or through a job portal (in Slovak): www.eures.sk

WHERE

EURES in every local Office of Labour, Social Affairs and Family can be found here (in Slovak): www.eures.sk



Profesia

WHAT

The most popular and best private job seeking website with a wide offer of jobs

WHERE

Profesia, spol. s r.o., seated at Pribinova 25, 811 09 Bratislava, tel: +421 2 3220 9110, website (in Slovak): www.profesia.sk



Central Office of Labour, Social Affairs and Family of the Slovak Republic and Offices of Labour, Social Affairs and Family (Ústredie práce, sociálnych vecí a rodiny SR a Úrady práce, sociálnych vecí a rodiny SR)

WHAT

The Central Office of Labour, Social Affairs and Family is a state authority which provides methodological guidance and controls the activities of the Labour Offices in the field of employment services.

WHERE

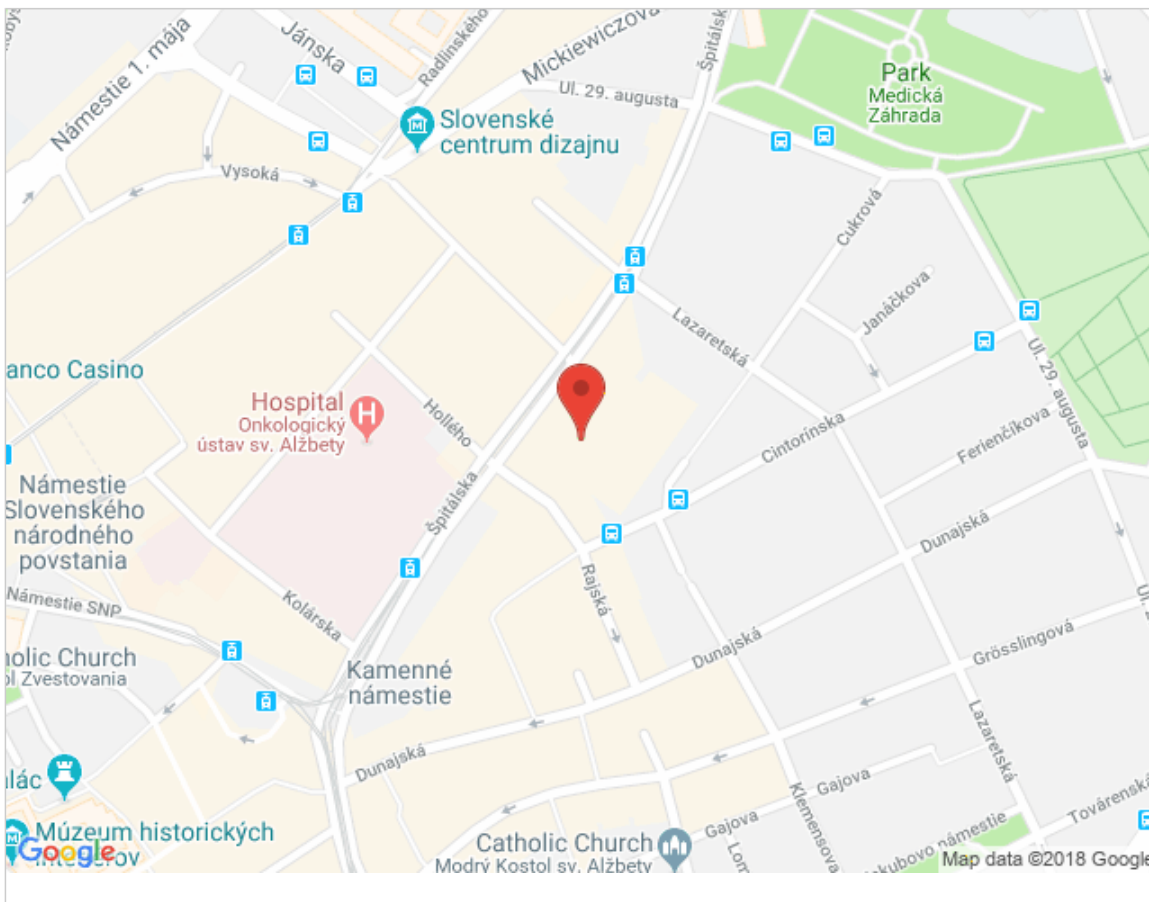
Ústredie práce, sociálnych vecí a rodiny (Central Office of Labour, Social Affairs and Family), Sekcia služieb zamestnanosti (Employment Services Section), located at Špitálska ulica 8, 812 67 Bratislava, tel: +421 2 2044 4897, website (in Slovak): www.upsvar.sk and a portal for job search (in Slovak): www.istp.sk. Important is also a Local Office of Labour, Social Affairs and Family according to the place of your residence in Slovakia.

BRATISLAVA, SLOVAKIA

Ministry of Labour, Social Affairs and Family of the Slovak Republic
(Ministerstvo práce, sociálnych vecí a rodiny Slovenskej republiky)
Špitálska 4, 6, 8
81643 Bratislava

T +421 (2) 2046 0000

www.employment.gov.sk/sk/kontakt/telefony-zoznam.html



Labour contract with a pupil of a secondary vocational school or a vocational training centre

WHAT

It is an agreement on a future labour contract in which the employer undertakes to employ the pupil after passing the final, school-leaving or graduate exam and the pupil undertakes to work as the employer's employee.

WHO

The pupil of a secondary vocational school or a vocational training centre who completed 15 years of age undertakes in the agreement to remain an employee of



the employer for a fixed period and for max. three years, or the employer may request such a pupil to reimburse the expenditure incurred for his/her vocational training in the respective field of education or study.

HOW

Upon concluding the contract, the employer is required to request the opinion of the legal representative of the adolescent employee.

WHEN

The employment is established by a written labour contract between the employer and the employee and begins on the day agreed in the labour contract as the date of the commencement of the employment.

NOTE: The working time of an underaged employee under 16 years of age is max. 30 hours a week, including when working for several employers. The working time of an underaged employee over 16 years of age is max. 37.5 hours per week, including when working for several employers. The working time of an underaged employee may not exceed 8 hours in the course of 24 hours.

GOOD TO KNOW

The employer may conclude a labour contract with an underaged solely upon previous medical examination of the adolescent. The underaged 's legal representative must be informed of any notice given to the underaged employee and of immediate termination of his/her employment. If the employment is terminated by the underaged , the employer must request the opinion of the legal representative.



Agreement on temporary job for students

WHAT

In order to satisfy its duties or needs, the employer may conclude, on an exceptional basis, an agreement works performed outside employment with a natural person. One such agreement is the agreement on temporary job for students.

WHO

If you are a secondary school pupil or a university student under the age of 26, the employer can conclude with you an agreement on temporary job for students. Such an agreement can be performed at the latest by the end of the calendar year in which you reach the age of 26.

HOW

Under the agreement on temporary job for students, you can perform work of max. 20 hours a week on average for the entire period for which the agreement is concluded. In the written agreement you must agree with the employer on the job description, reward, working time and the period for which the agreement is concluded. The reward must be paid to you by the end of the calendar month following the month in which you performed the work.

WHEN

The agreement on temporary job for students is concluded for a fixed term and for not more than 12 months. The notice period is 15 days and commences on the day of delivery of the written notice.

NOTE: The school certification of the pupil or student status forms an integral part



of the agreement on temporary job for students. Such agreements may be concluded with underaged employees only if they do not jeopardise their healthy development, safety, morality or professional preparation.

GOOD TO KNOW

The working time of an underaged employee may not exceed 8 hours in the course of 24 hours.



Self-employment

WHAT

A self-employed person is an owner of a business and earns a salary by operating a company. This topic is detailed in section on self-employed business and/or trade licence.

WHO

To become a self-employed person you have to:

- Be a citizenship of an EU/EEA Member State or Switzerland or have temporary residence for such a purpose which allows you to work as self-employed (purpose of business or study, etc.) or permanent residence
- Be at least 18 years old
- Have a business license (*Živnosť*) that allows you to undertake a business activity.



Home work and telework

WHAT

Home work is work performed at home or at another agreed place under an employment relationship by the conditions agreed in the labour contract.

Telework is work under an employment relationship, performed at home or at another place using information technology, and carried out by the conditions agreed in the labour contract within the working time arranged by the employee.

The employment is established by a written labour contract between the employer and the employee and begins on the day agreed in the labour contract as the date of the commencement of the employment.



Job sharing

WHAT

Job sharing is a job in which employees working part-time distribute amongst themselves the working time and the job description pertaining to the job. If they do not agree on the job sharing, the decision is up to the employer. Before concluding a written agreement on your assignment to job sharing, the employer must inform you of the working conditions of the job sharing. The period of notice is one month. The employment is established by a written labour contract between the employer and the employee and begins on the day agreed in the labour contract as the date of the commencement of the employment.



Flexible working time

WHAT

Flexible working time consists of basic working time when you are required to be in the workplace; optional working time is a time segment when you are required to be present in the workplace in order to complete operational time. Operational time is the overall working time that you are required to work within the period determined by the employer (this can be a working day, a working week, four-week working time or other working time).



Agreement on work activity (Dohoda o pracovnej činnosti)

WHAT

In order to satisfy its duties or needs, the employer can conclude with you, on an exceptional basis, a written contract on work performed outside employment. It can be a work contract concluded for a fixed period of time and for a maximum of 12 months. Such work can be performed for a maximum of 10 hours a week. The remuneration for the work performed is due and must be paid at the latest by the end of the calendar month following the month in which the work was executed.

WHO

EEA citizens may enter into such labour relationships freely. However, third country nationals may only conclude this type of contract if their legal status allows partial jobs.



Performance contract (Dohoda o vykonaní práce)

WHAT

Job in which you cannot earn more than a stipulated amount that the government establishes every year. The employer does not have to pay insurance (except accident insurance during the working hours) and you have to pay the insurance yourself. You have the same rights as the other workers (holidays, breaks, maximum hours worked per day) but you cannot claim unemployment support or pension. In order to satisfy his/her duties or needs, the employer can conclude with you, on an exceptional basis, a written contract on work performed outside employment. It can be the so-called performance contract where the extent of work may not exceed 350 hours per calendar year. The remuneration for the execution of work tasks is paid upon completion and delivery of the work.

WHO

EEA citizens may enter into such labour relationships freely. However, a third country national may only conclude this type of contract if his/her legal status allows a partial job.



Part-time employment

WHAT

The labour contract can establish part-time work, which is shorter than the common weekly working time. In general, the working time of an employee is max. 40 hours per week. The employment is established by a written labour contract between the employer and the employee and begins on the day agreed in the labour contract as the date of the commencement of the employment.



Fixed-term contracts

WHAT

The employment is agreed for a fixed term where the work contract explicitly specifies in writing the duration of the employment, and can be agreed for a maximum of two years. The fixed-term contracts can be for a part time or a full time. Full-time job means 40 hours per week according to the Slovak Labour law and collective agreements. You have the same rights as workers on the indefinite employment contract. You or your employer can terminate the contract before expiry (always according to the termination clause in the contract). The employer must register you at the social insurance company and also pay health insurance on your behalf. The employment is established by a written labour contract between the employer and the employee and begins on the day agreed in the labour contract as the day of the commencement of the employment. The employer is obliged to pay a salary to the employee for the work performed.

WHO

The employment is established (by a written work contract) between the employer and the employee. EEA citizens may start to work immediately, only their information card is sent to the Labour office. A third country national must know in advance what is his/her legal status before starting to work in a dependent relationship.



Permanent employment

WHAT

In Slovakia the employment is agreed for an indefinite period of time where the labour contract does not explicitly specify in writing its duration. The written contract should also clearly state the conditions, rights, responsibilities and duties of the worker and the employer. The employer is obliged to pay a salary to the employee for the work performed and also social insurance as well as health insurance on his/her behalf. The employment begins either on the day agreed in the labour contract as the day of the commencement of the employment or on the day when residence for the purpose of employment has been granted.

WHO

The employment is established (by a written labour contract) between the employer and the employee. EEA citizens may start to work immediately, only their information card is sent to a respective Labour office. A third country national must know in advance what is his/her legal status before starting to work in a dependent relationship. Every residence is bound to different set of rights and obligations. Breach of the Law on Employment Services may result in expulsion.

Residence of a Union citizen and the right to work

WHAT

The right to work in Slovakia is directly linked to residence. The EU/EEA citizen and Swiss citizen have the same legal status in employment relationship as the Slovak citizen. Your residence card therefore allows you to work. The company



that hires you has to inform about it the Labour Office in writing by sending the so-called “Information card”.

WHO

EU or EEA Member State citizens including Swiss citizens.

HOW

EURES can help you to find job offers from all over Europe classified according to different categories (field of work, country, indefinite or fixed-term contract). It's also possible to register and upload your CV to be available for employers across Europe. In Slovakia there are several renowned institutions providing an overview of vacancies like Profesia (in Slovak): www.profesia.sk

WHERE

You can find more information on the employment of EU/EEA nationals here (in Slovak): www.eures.sk/clanok_detail.php?id=334

or contact a local Labour Office by place of your stay (in Slovak):

www.upsvar.sk/urady-psvr/kontakty-a-uradne-hodiny-uradov-prace-socialnych-veci-a-rodiny.html?page_id=112524

Possibilities of employment without a work permit or without the confirmation on the possibility to fill a vacancy



WHAT

The legal system of Slovakia allows you to work without a work permit or without the confirmation on the possibility to fill the vacancy or confirmation on the possibility to fill the vacancy corresponding to highly qualified employment under the conditions listed below:

WHO

The employer may employ you without the need for any permits, if for instance:

1. You have permanent residence in the Slovak Republic;
2. You were granted temporary residence as a person enjoying the status of a person with long-term residence in an EU Member State after 12 months from the commencement of your residence;
3. You were granted temporary residence for the purpose of family reunification
 - after expiry of 12 months from being granted residence; and
 - you are a family member of a Blue Card holder;
 - you are a family member of a third country national with tertiary education who attends training (internship) in the field of business management or carries out the function of manager or expert with exceptional expert knowledge or works under a mobility scheme for an employer from the EU;
 - you are a family member of a foreigner granted temporary residence for the purpose of research and development under a hosting agreement;
4. You are a family member of an EU Member State citizen and have the right to reside in the Slovak Republic;
5. You were granted temporary residence for the purpose of study (except for language school students) and work maximum 10 hours a week or maximum 20 hours a week (university student) or the corresponding number of days or months a year;
6. You were granted temporary residence for the purpose of research and development, and
 - conduct research or development under a hosting agreement, or
 - your teaching activity under an employment relationship or other similar



labour relationship does not exceed 50 days in total in a calendar year;

7. You were granted temporary residence of a third country national with the status of a Slovak living abroad;
8. You are an asylum seeker after nine months from the commencement of the procedure;
9. You were granted asylum;
10. You were granted subsidiary protection;
11. You were provided temporary shelter;
12. On the basis of a business contract, you deliver goods or services, or carry out installation works, warranty services and repairs, work related to system setup of production facilities, programming work, or professional trainings, if your employment or posting does not exceed 90 days in one calendar year;
13. You are employed on the basis of an international treaty which allows for work without a work permit;
14. You have successfully completed your secondary school or university studies in Slovakia;
15. You will be employed for an assigned period in order to increase your employment skills for a maximum period of one year;
16. Your tolerated stay has been extended because you are a victim of human trafficking;
17. You were granted tolerated stay due to respect of your private and family life;
18. You were granted tolerated stay due to the fact that you were illegally employed under particularly exploitative working conditions or if your presence in the territory of Slovakia is inevitable for the purpose of criminal proceedings;
19. You work in Slovakia on a temporary basis under intra-corporate transfer under a mobility programme by an employer from an EU Member State.

There are also other (rare) exemptions.

NOTE: If you meet any of the above conditions, you can work in the Slovak Republic without the need for any other permits.



Work permit for nationals with long-term residence in another European Union Member State

WHAT

A third country national who was granted temporary residence on the grounds of enjoying the status of a person with long-term residence in a Member State may work with a valid work permit during the first 12 months from being granted residence. After expiry of 12 months from being granted temporary residence, such a third country national may work without a work permit.

WHO

The Labour Office may grant a work permit on the basis of your or your employer's application, provided that the vacancy cannot be filled by a job seeker recorded in the job seekers registry. When issuing the decision on a work permit, the Labour Office takes into consideration the labour market situation in Slovakia. Your future employer, however, is required to report the vacancy and the job description not later than 15 working days before filing the work permit application.

HOW

You are required to attach to the work permit application filed by you or by your employer the following documents:

- the written promise of employment or the labour contract;
- the decision on the recognition of the qualification certificate or the certified copy of the certificate of the highest education attained;
- copy of the document proving the granting of the status of a person with long-term residence in an EU Member State.



WHEN

You can file the work permit application at the earliest upon expiry of 15 working days from reporting a vacancy during the office hours of the respective Labour Office.

NOTE: The Labour Office shall grant a work permit for the period of the employment but not more than two years.

GOOD TO KNOW

The Labour Office can, at the request of a third country national, extend his/her work permit for a maximum of two years, also repeatedly.

WHERE

The authority competent to issue a work permit is the Office of Labour, Social Affairs and Family within the territorial scope of which the job will be performed.



EU Blue Card (Modrá karta EU)

WHAT

The Blue Card is a type of temporary residence issued for the purpose of highly qualified employment. The performance of highly qualified employment requires higher expert qualification or professional qualification proven by a certificate of tertiary education, past employment of a minimum of one year and an agreed salary of at least 1.5 times the average salary in the respective sector of the Slovak economy. With this type of temporary residence, it is not necessary to request the Central Office of Labour, Social Affairs and Family to issue the confirmation on the possibility to fill a vacancy corresponding to highly qualified employment.

WHO

The Blue Card is issued on the basis of the confirmation on the possibility to fill a vacancy corresponding to highly qualified employment requested directly by the competent Foreign Police Department. The Labour Office shall issue the confirmation on the possibility to fill a vacancy corresponding to highly qualified employment, if the vacancy cannot be filled by a job seeker recorded in the job seekers registry. Your future employer, however, is required to report the vacancy and the job description not later than 15 working days before filing the Blue Card application.

HOW

You are required to attach to the Blue Card application filed at the Foreign Police Department, in addition to other documents also:

- the labour contract or the employer's promise of employment corresponding to highly qualified employment;
- the decision on the recognition of the qualification certificate.



WHEN

You can file the Blue Card application at the earliest upon expiry of 15 working days from reporting a vacancy.

NOTE: The confirmation on the possibility to fill a vacancy corresponding to highly qualified employment is issued for the period of the employment and for not more than four years.

GOOD TO KNOW

The family member of a Blue Card holder, who was granted temporary residence for the purpose of family reunification, may work in Slovakia without any other permits.

WHERE

The authority competent to issue the confirmation on the possibility to fill a vacancy corresponding to highly qualified employment is the Central Office of Labour, Social Affairs and Family. The Blue Card application should be filed at the respective representative office of the Slovak Republic abroad or at the Foreign Police Department according to the place of your residence in Slovakia.



Work permit and temporary residence for the purpose of family reunification (Povolenie na zamestnanie pre rodinného príslušníka cudzinca s prechodným pobytom)

WHAT

During the term of temporary residence for the purpose of family reunification, third country nationals may work with a valid work permit. After expiry of 12 months from the granting of temporary residence for the purpose of family reunification, they may work without the need to have a work permit.

WHO

The Labour Office can grant you a work permit on the basis of your or your employer's application, if the vacancy cannot be filled with a job seeker recorded in the job seekers registry. When deciding on a work permit, the Labour Office takes into consideration the labour market situation. Your future employer, however, is required to report the vacancy and the job description not later than 15 working days before filing the work permit application.

HOW

You are required to attach to the work permit application filed by you or by your employer the following documents:

- the written promise of employment or the labour contract;
- the decision on the recognition of the qualification certificate or the certified copy of the certificate of the highest education attained;
- copy of the residence document proving the granting of temporary



residence for the purpose of family reunification.

WHEN

You can file the work permit application at the earliest upon expiry of 15 working days from reporting a vacancy at the respective Labour Office.

NOTE: The Labour Office shall grant a work permit for the period of the employment but for not more than two years.

GOOD TO KNOW

The Labour Office can, at the request of a third country national, extend his/her work permit for a maximum of two years, also repeatedly.

WHERE

The authority competent to issue a work permit is the Office of Labour, Social Affairs and Family within the territorial scope of which the job will be performed.



Work permit for key workforce

WHAT

Not applicable in Slovakia. The legal system of Slovakia does not recognise the special category of employment for third country nationals–key workforce. In order to work in Slovakia, they must either use the single residence and work permit or the Blue Card, or apply for a work permit and subsequently for temporary residence.



Work permit for highly qualified staff

WHAT

Under the legal system of Slovakia, the Blue Card is a type of temporary residence issued for the purpose of highly qualified employment. For more details on highly qualified employment see section EU Blue Card in this chapter.



Work permit for workers

WHAT

Not applicable in Slovakia (work permits are issued only to particular groups of foreigners). The legal system of Slovakia does not recognise a special category of employment for third country nationals—workers. If they wish to work in the Slovak Republic, they must either use the single residence and work permit or apply for a work permit and subsequently for temporary residence. In the case of legal employment of third country nationals in Slovakia, it is always necessary to prove such knowledge or skills, which are not mastered by any job seeker recorded in the job seekers registry. The employment of foreigners without specific education or qualifications is therefore very complicated.



Work permit for seasonal employment (Povolenie na zamestnanie sezónneho pracovníka)

WHAT

Seasonal employment is an activity the performance of which takes not more than 180 days in the course of 12 consecutive months. This type of employment is linked to a certain period of the year during which there is an increased demand for work. Seasonal employment is common in agriculture, forestry, fisheries, industrial production, construction, or in accommodation and catering services.

WHO

In Slovakia, seasonal work can be performed with temporary residence granted for the purpose of employment either on the basis of a work permit (max. 90 days in the course of 12 consecutive months) or on the basis of the possibility to fill a vacancy (max. 180 days in the course of 12 consecutive months). The work permit must be requested before filing the application for temporary residence for the purpose of seasonal employment at the local Labour Office and is preceded by the reporting of a vacancy at least 15 working days prior to the filing of the work permit application. The confirmation on the possibility to fill a vacancy is requested from the Labour Office directly by the Foreign Police Department after you have filed the application for temporary residence for the purpose of seasonal employment. Your future employer, however, is required to report the vacancy and the job description not later than 30 working days before filing the application for residence permit for the purpose of employment.

HOW

Employment permit (max. 90 days in the course of 12 consecutive months)

The employer wishing to employ you for seasonal work is required to inform the



local Office of Labour, Social Affairs and Family, at least 15 working days before the filing of the work permit application, about the vacancies, their number and job description. You are required to attach to the work permit application filed by you or by your employer the following documents:

- the written promise of employment or the labour contract;
- the decision on the recognition of the qualification certificate or the certified copy of the certificate of the highest education attained;
- the document confirming accommodation and health insurance, if you are a third country national who is not subject to the visa requirement;
- the document proving the fact that the employer is not under any bankruptcy, liquidation or administration procedure and does not record any unsatisfied claims of employees arising from their employment in case the application was submitted by the employer.

Confirmation on the possibility to fill a vacancy (max 180 days in the course of 12 consecutive months)

Along with the application for permanent residence for the purpose of seasonal employment filed at the Foreign Police Department, you are required to submit, in addition to other documents also:

- the written promise of employment with information on the labour contract or the labour contract;
- decision on the recognition of the qualification certificate or the officially certified certificate of the highest education attained.

The Labour Office shall review whether the employer has met its tax and social insurance duties, whether it is not under the bankruptcy, liquidation or administration procedure, and whether it does not record any unsatisfied claims of employees arising from employment or has not breached the prohibition of illegal employment, etc.

WHEN

The Labour Office shall grant a work permit within 20 working days from the delivery of the work permit application. The Labour Office shall grant or extend a



work permit for the purpose of seasonal employment within ten working days, if you had already worked under the seasonal employment scheme in Slovakia.

NOTE: The work permit for the purpose of seasonal employment contains information about the rights and obligations of third country nationals related to seasonal employment.

WHERE

The authority competent to issue the confirmation on the possibility to fill a vacancy or to grant a work permit is the Office of Labour, Social Affairs and Family within the territorial scope of which the job will be performed.



Single residence and work permit

WHAT

The single residence and work permit is a type of temporary residence for the purpose of employment where you or your employer are not required to apply for a work permit at the local Office of Labour, Social Affairs and Family.

WHO

The single permit is issued on the basis of a confirmation on the possibility to fill a vacancy requested from the Labour Office directly by the Foreign Police Department. The Labour Office shall issue the confirmation on the possibility to fill a vacancy if the vacancy cannot be filled by a job seeker recorded in the job seekers registry. Your future employer, however, is required to report the vacancy and the job description not later than 30 working days before filing the residence permit application.

HOW

Along with the temporary residence permit for the purpose of employment (single residence and work permit) filed at the competent Foreign Police Department, you are required to submit, in addition to other documents:

- the written promise of employment or the labour contract, and
 - the decision on the recognition of the qualification certificate or the officially certified certificate of the highest education attained.
-

WHEN

You can file the temporary residence application for the purpose of employment



at the earliest upon expiry of 30 working days from reporting a vacancy.

NOTE: The Labour Office shall issue the confirmation on the possibility to fill a vacancy for the period of the employment and for not more than two years.

WHERE

The authority competent to issue the confirmation on the possibility to fill a vacancy is the Office of Labour, Social Affairs and Family within the territorial scope of which the job will be performed. The temporary residence application for the purpose of employment should be filed at the respective representative office of the Slovak Republic or at the Foreign Police Department according to the place of your residence in Slovakia.

Work injury

WHAT

If you are an employee, the employer for which you work under an employment relationship shall be liable for the damage incurred upon the fulfilment of your duties in the form of health damage or death as a result of a work accident.

GOOD TO KNOW

The causes of the work injury shall be investigated by the employer. Upon the closing of the investigation, the employer shall fill in the report on registered work injury. The employer is also required to inform the employees' representatives about the injury. The causes of the work injury resulting in death or heavy health damage are also investigated by the regional Labour Inspectorate and by the police, if there is a suspicion of having committed an offence.



STEPS

STEP 1: Inform the employer about the work accident, if your health condition allows you to do so, and seek medical assistance.

STEP 2: The employer is required to inform the Social Insurance Agency (*Sociálna poisťovňa*) about the work accident using the form “Notification of insurance event” delivered not later than three days, if the work accident incurred medical treatment or temporary incapacity for work; or the form “Report of registered work injury” if such an injury caused incapacity for work of more than three days or death – in this case, the report must be delivered not later than eight days from the date of learning of the occupational injury.

STEP 3: The Social Insurance Agency (*Sociálna poisťovňa*) shall pay the sickness benefit and/or accident benefit for which you are eligible.

WHERE

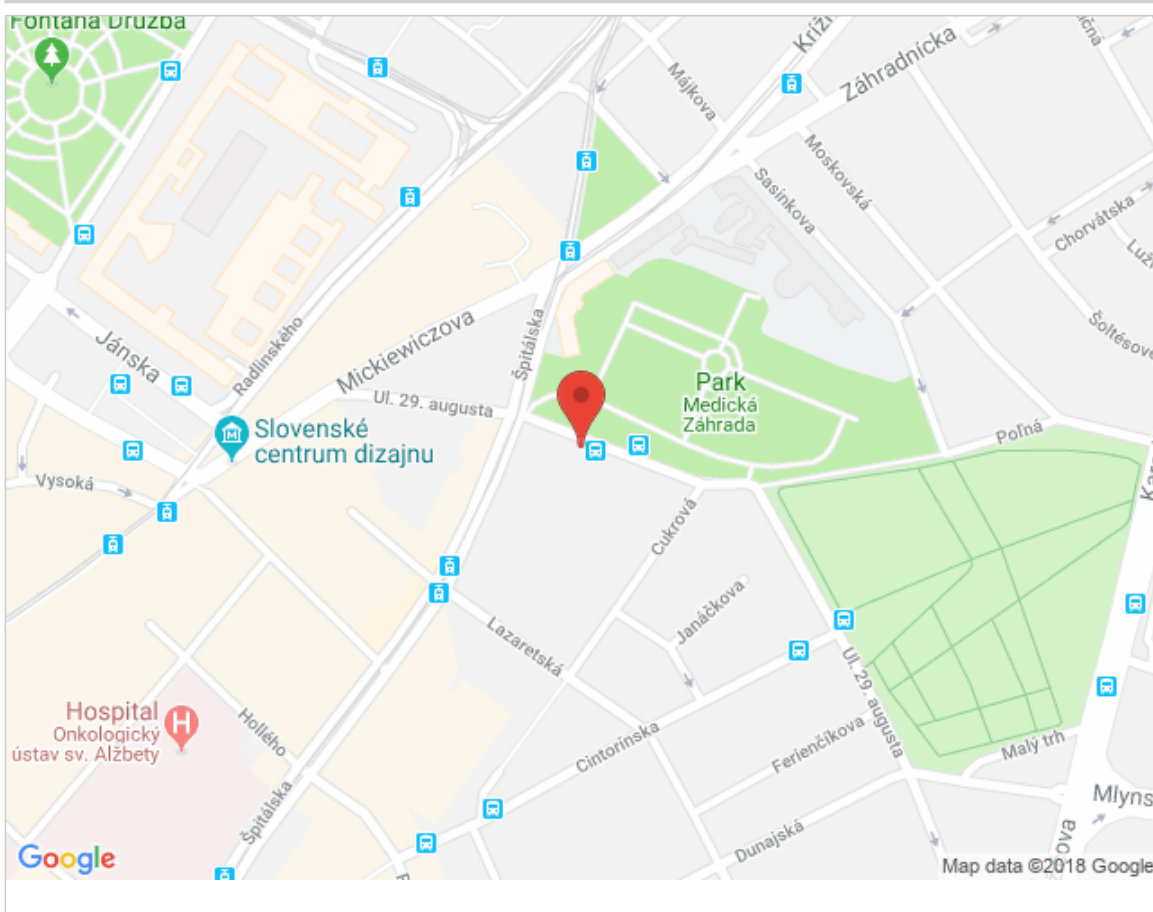
Local office of the Social Insurance Agency (*Sociálna poisťovňa*)

BRATISLAVA, 813 63

Sociálna poisťovňa (Social Insurance Agency in Slovakia)
Ulica 29. augusta 8 a 10
Bratislava

T +421 906 171 989, +421 2 3247 1989

<http://www.socpoist.sk/>





Compensation of funeral costs

WHAT

If the injured died as a result of a work accident or occupational disease, you are eligible for a compensation of the funeral cost.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German):

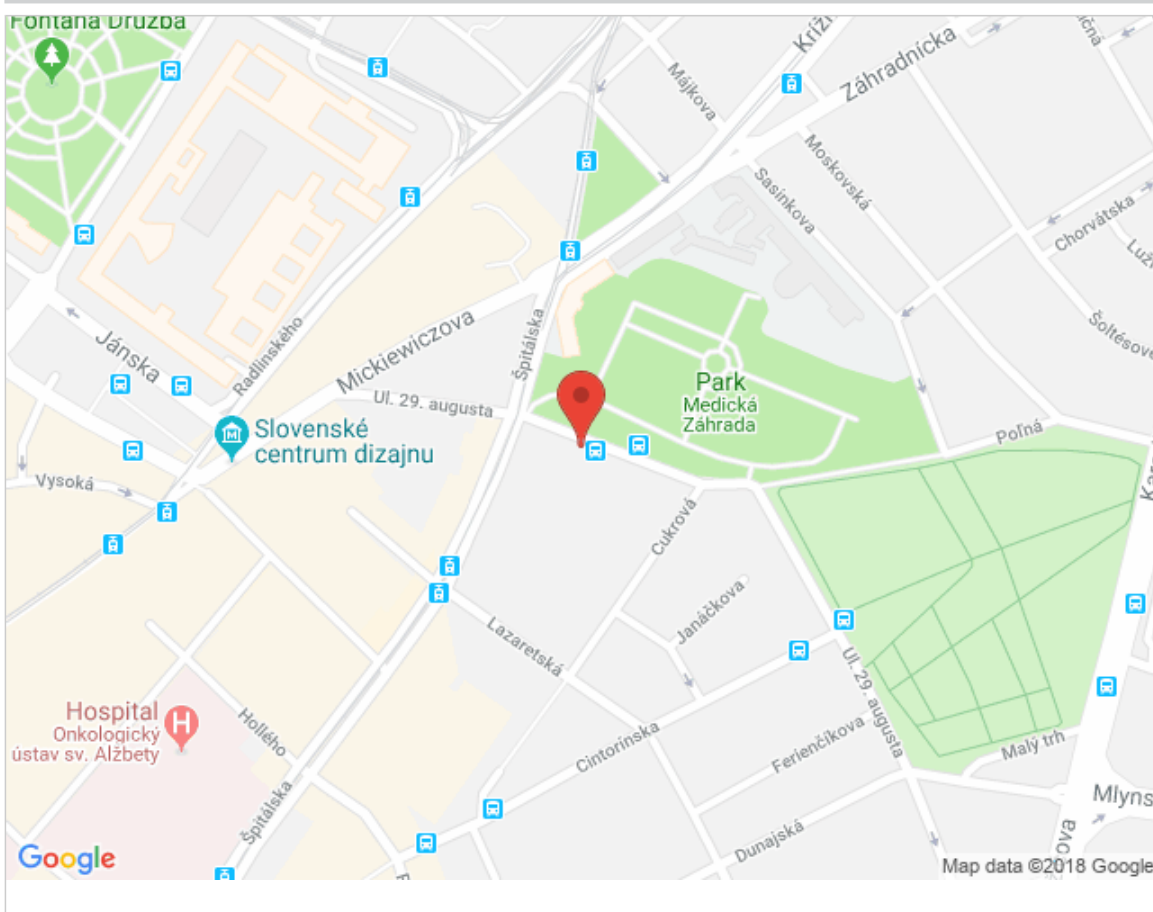
<http://www.socpoist.sk>

BRATISLAVA, 813 63

Sociálna poisťovňa (Social Insurance
Agency in Slovakia)
Ulica 29. augusta 8 a 10
Bratislava

T +421 906 171 989, +421 2 3247 1989

<http://www.socpoist.sk/>





Compensation for the cost of treatment

WHAT

You are eligible for the compensation of the cost of treatment, which is not paid under compulsory health insurance, based on the recommendation of a medical specialist and opinion of a medical expert.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German):

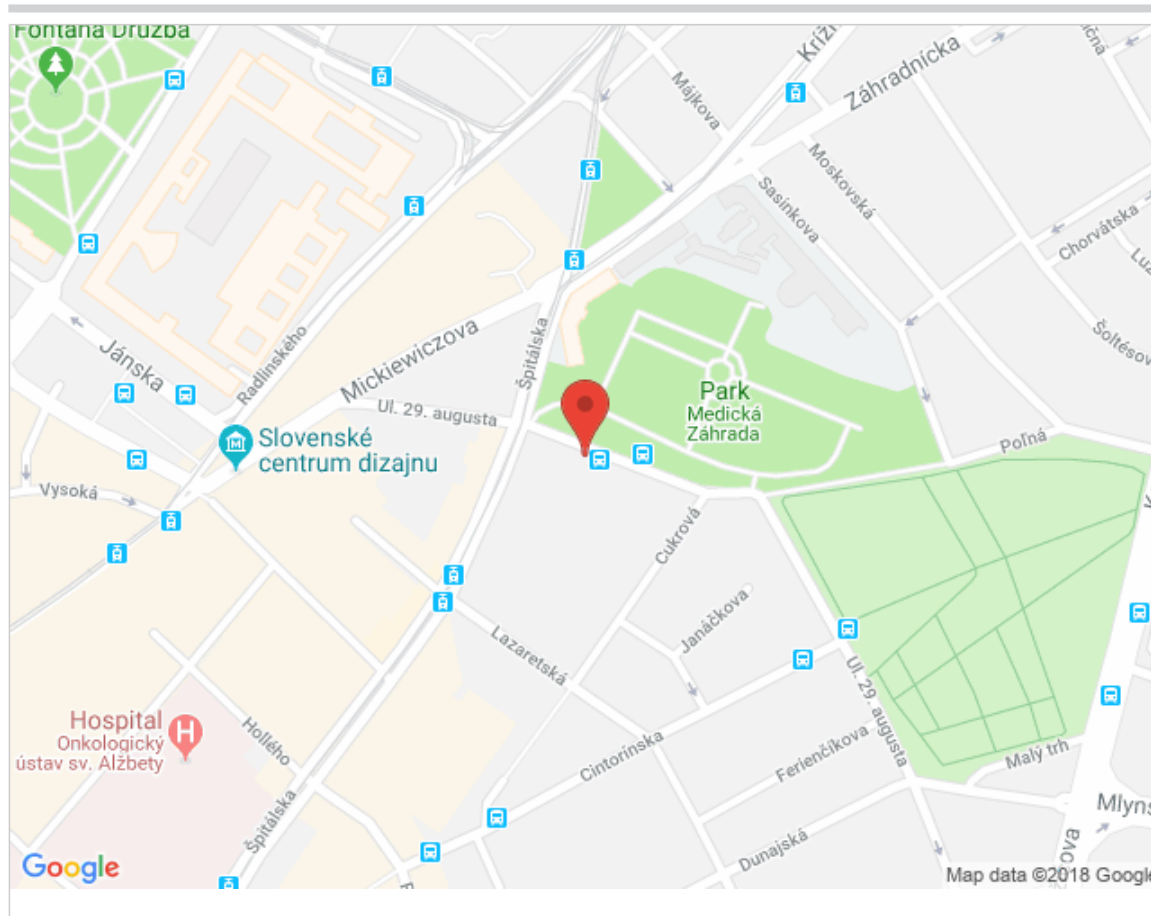
<http://www.socpoist.sk>

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Compensation for pain and compensation for difficulties in social relationships

WHAT

The compensation for pain must be proportionate to the health damage identified, the recovery process or the mitigation of the effects of such health damage. The compensation for difficulties in social relationships is a condition related to health damage which is proven to have adverse effects on your life and on satisfying your life and social needs. Both are provided on a one-time basis based on a medical opinion.

WHERE

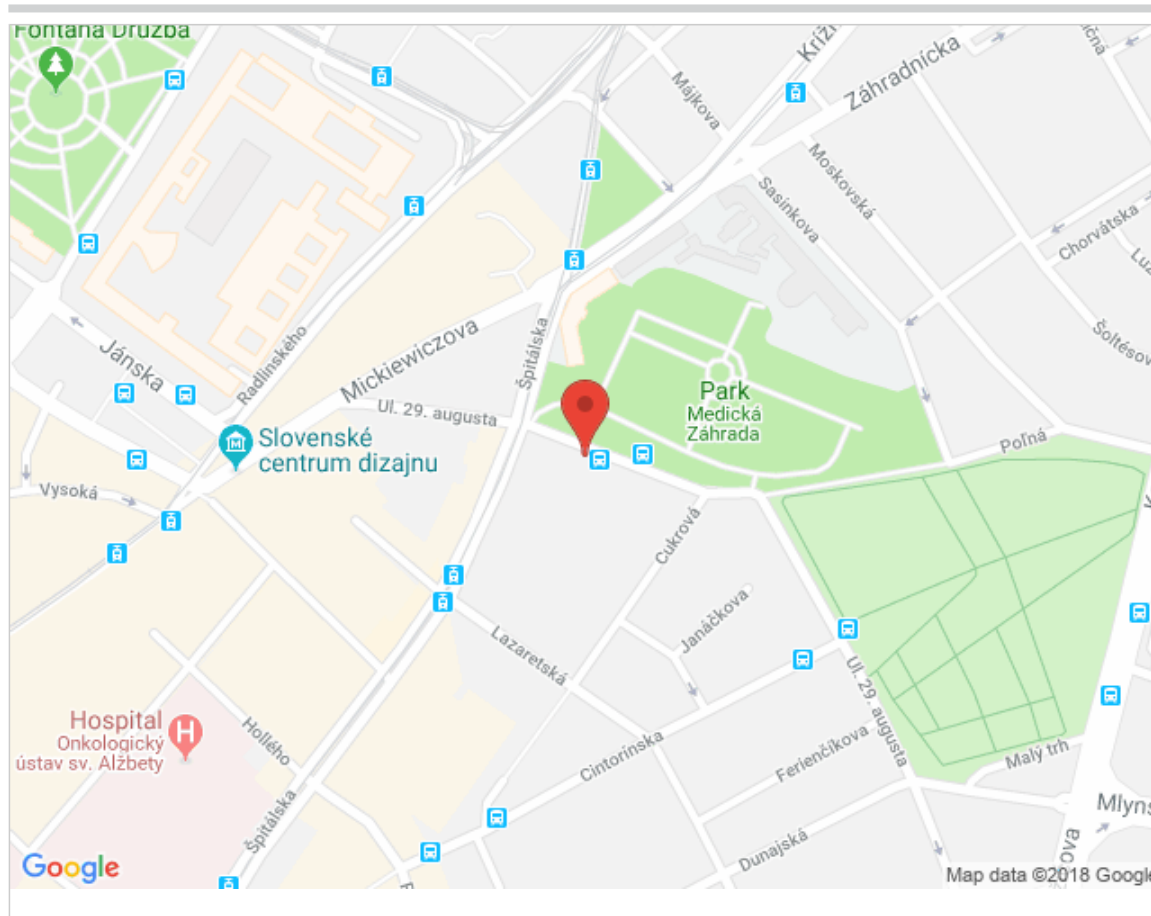
Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German): <http://www.socpoist.sk>

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Retraining and retraining allowance

WHAT

Retraining is the change of the existing qualification by acquiring new knowledge and skills allowing for taking use of new job opportunities. During the retraining period you are eligible for the retraining allowance. Retraining is ensured by the Social Insurance Company in an educational facility specialised in retraining.

WHERE

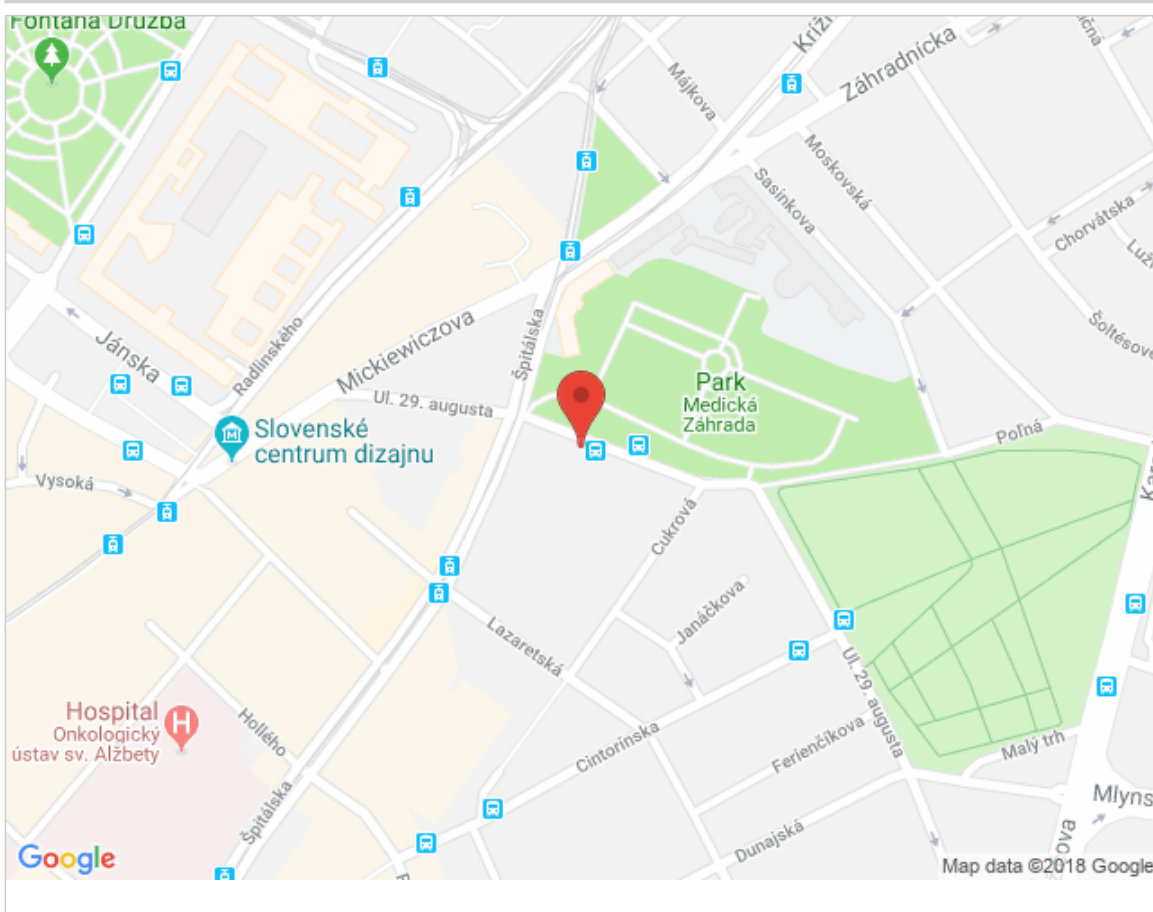
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Occupational rehabilitation and rehabilitation allowance

WHAT

Occupational rehabilitation is training needed to acquire the capacity for work for the performance of the existing work, provided for a maximum period of 6 months. During the occupational rehabilitation period, you are eligible for the rehabilitation allowance.

WHERE

Occupational rehabilitation is ensured by the Social Insurance Company at the employer, or in a health centre or professional facility specialised in occupational rehabilitation.



One-time compensation

WHAT

The spouse and the dependent child/children of the injured who died as a result of a work accident or occupational disease are eligible for one-time compensation.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German):

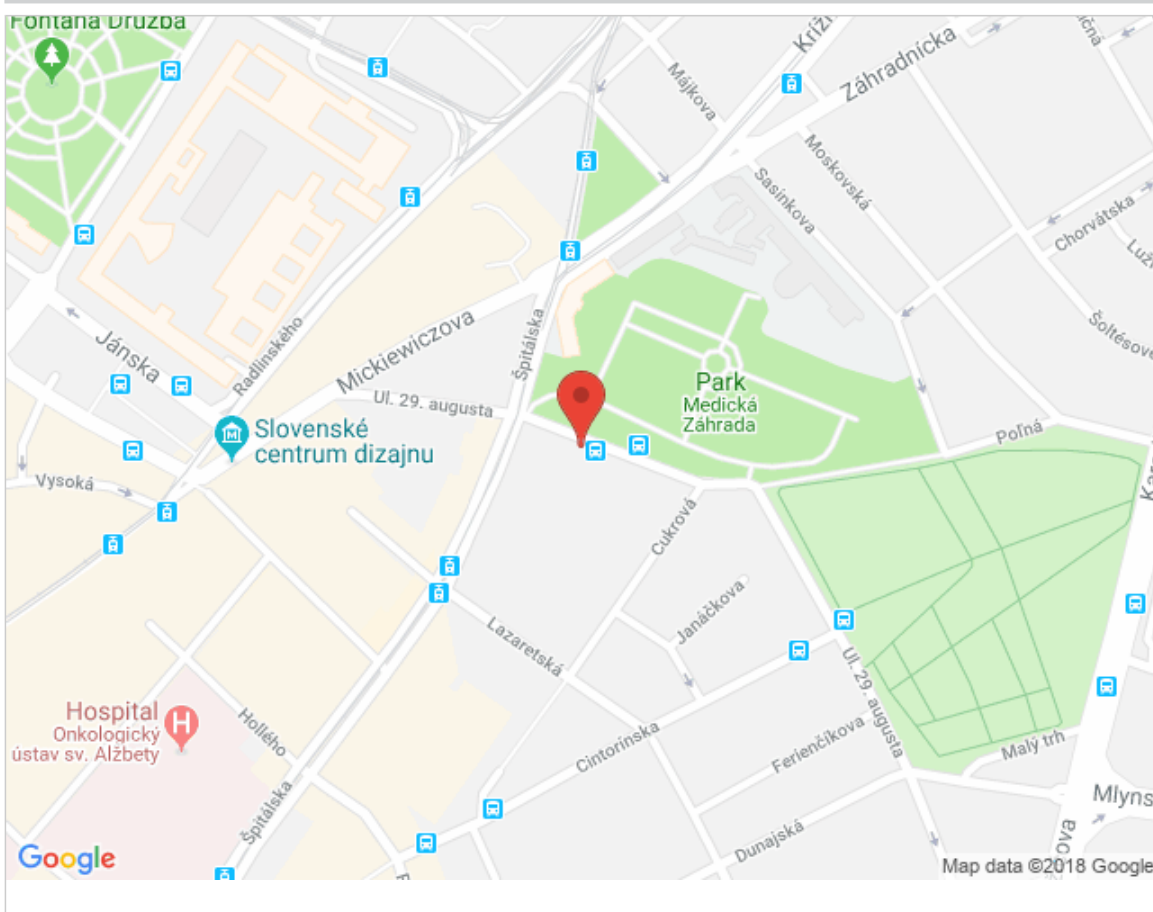
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Survivor's accident annuity

WHAT

To be paid if the injured person who died as a result of a work accident or occupational disease had the maintenance obligation towards you at the time of his/her death.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information or read their official website (in Slovak, English and German):

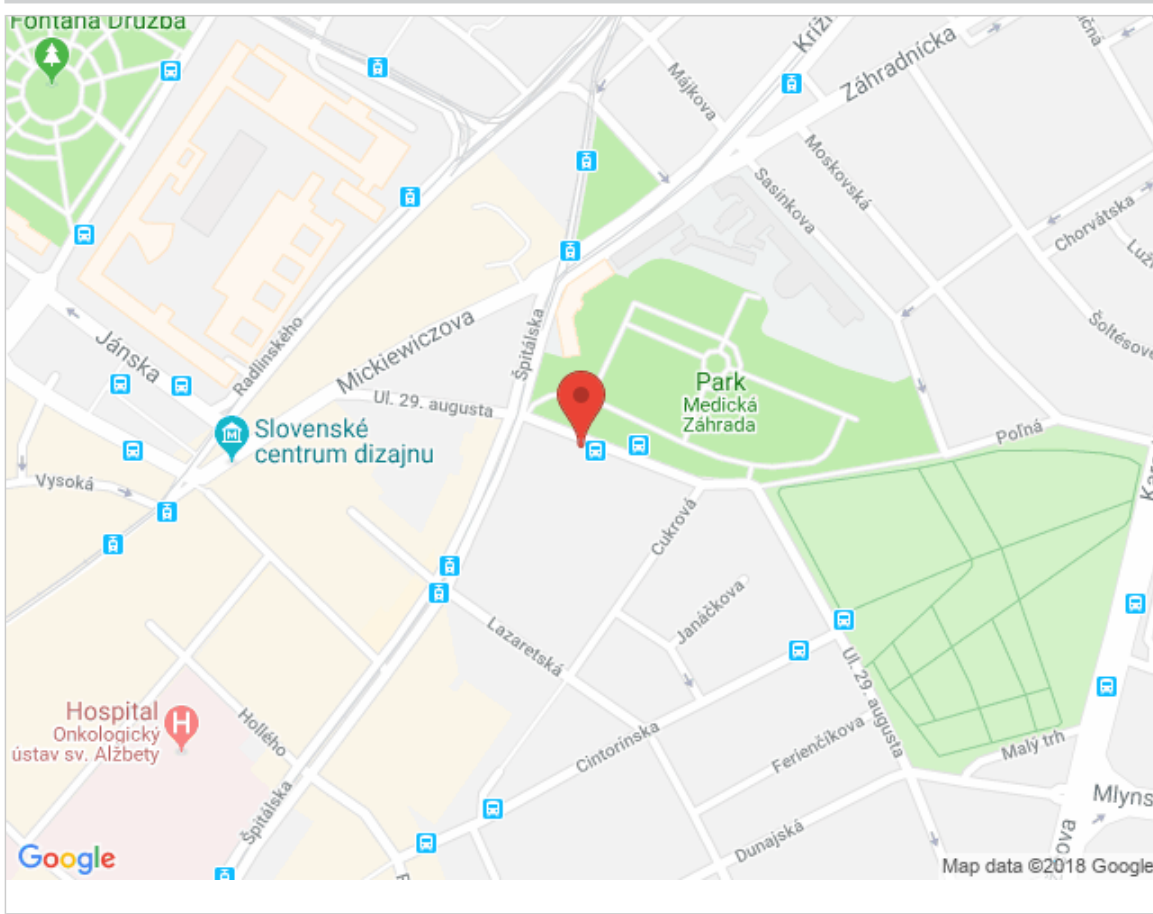
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Compensatory allowance

WHAT

To be paid

- 1) upon reduced capacity to work by min. 10% and max. 40%;
- 2) upon expiry of the entitlement to receive the accident annuity upon reaching the retirement age, if you are not eligible for the old-age pension and your capacity to work is reduced by min. 10%;
- 3) if you are not eligible for the accident annuity due to your eligibility for the early old-age pension or due to reaching the retirement age and your capacity to work is reduced by min. 10%.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German):

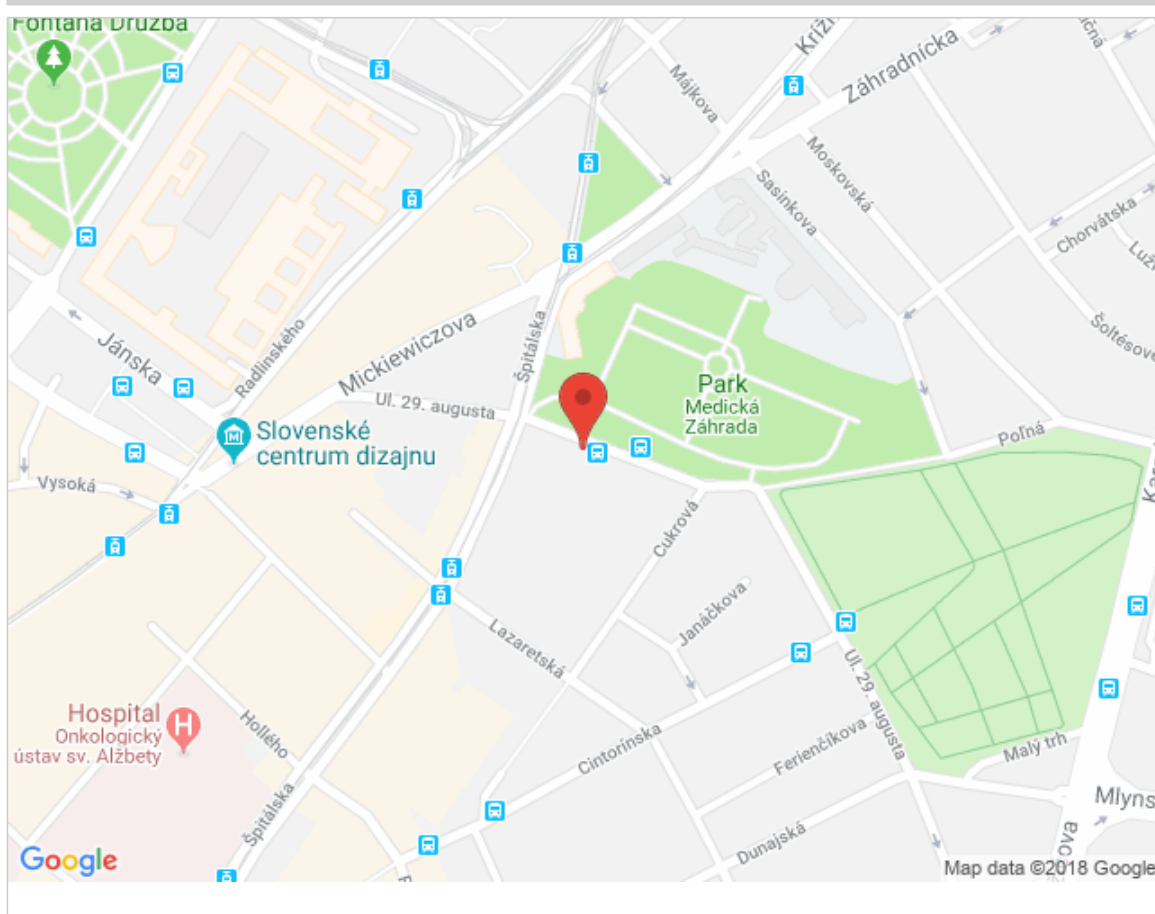
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Accident annuity

WHAT

To be paid in the case of reduced capacity by more than 40% to perform the existing work if you have not yet reached the pension age or you have not been granted the early old-age pension.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German):

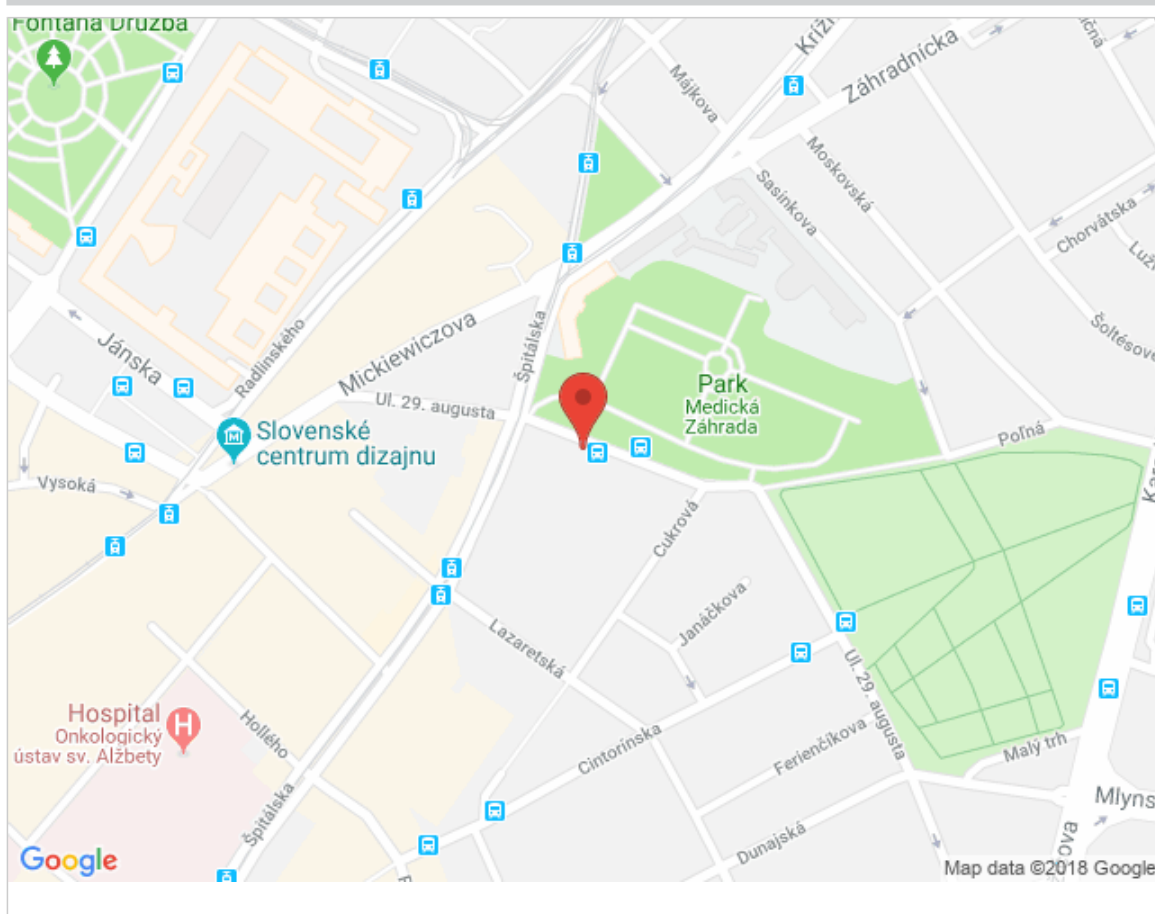
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Accident allowance

WHAT

To be paid as extra compensation for income during temporary incapacity for work or as an extra payment in addition to the sickness benefit in the amount of 55% of the income during the first 3 days and 25% from the 4th day.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German):

<http://www.socpoist.sk>



Sickness benefit (Nemocenská)

WHAT

The sickness benefit is paid if you have had sickness insurance (in the case of voluntary insurance, you must have had sickness insurance for a minimum of 270 days in the course of the past two years) and you have been recognised as being incapable of work due to illness or accident.

WHERE

Visit a local office of the Social Insurance Company by place of your stay for any further information, or read their official website (in Slovak, English and German): <http://www.socpoist.sk>

Funeral allowance (Pohrebné, príspevok na pohreb)

WHAT

The state grants the funeral allowance to cover the actual costs of the funeral.

WHO

You are eligible for the funeral allowance if you and the deceased person have permanent or temporary residence in Slovakia and the funeral is held in Slovakia.



HOW

By filing the application for the funeral allowance and all documents proving your entitlement at the local Office of Labour, Social Affairs and Family. The amount of the allowance is € 79.67.

WHERE

Please contact your Office of Labour, Social Affairs and Family according to the last place of residence of the deceased (in Slovak):

http://www.upsvar.sk/urady-psvr/kontakty-a-uradne-hodiny-uradov-prace-socialnych-veci-a-rodiny.html?page_id=112524

The online application form (in Slovak) is available at:

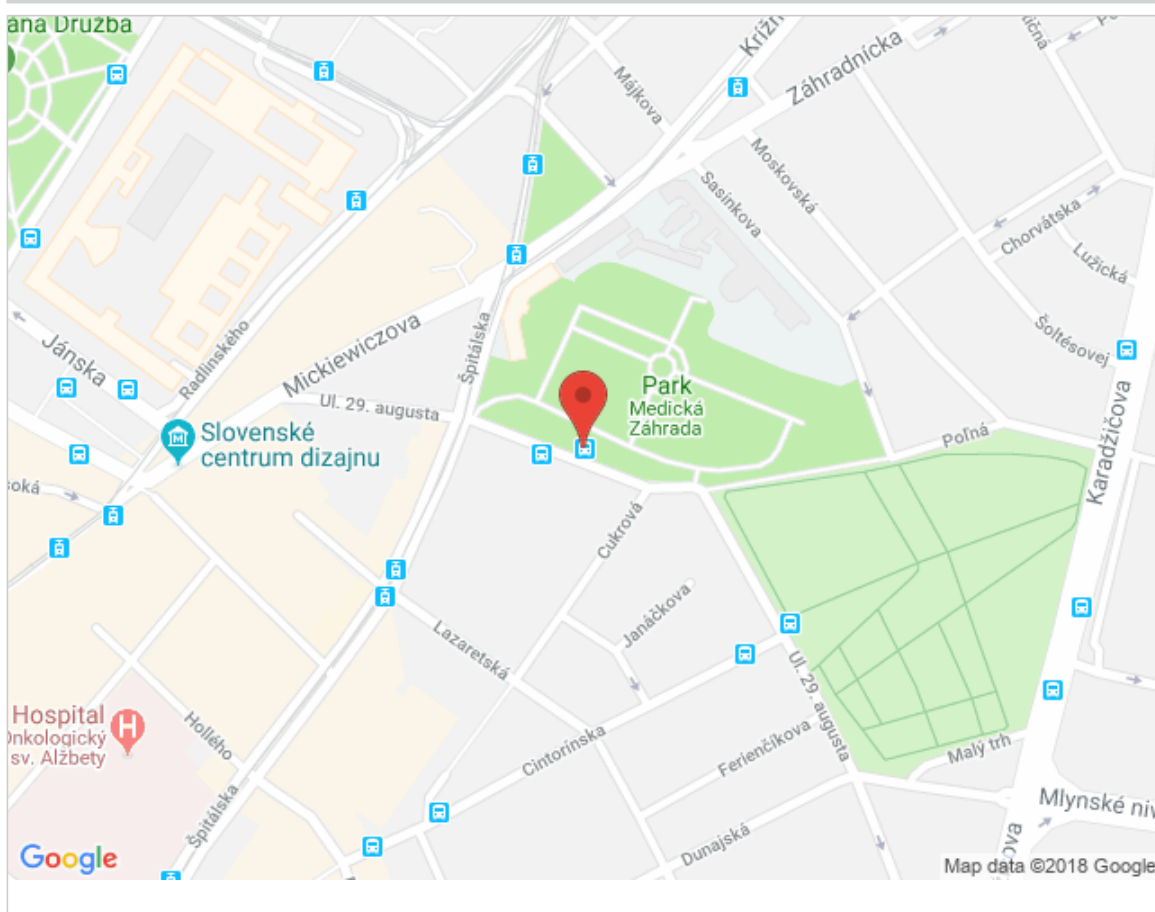
www.upsvar.sk/buxus/docs/SSVaR/tlaciva/Ziadost_o_prispevok_na_pohreb.pdf

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Retirement pension for persons granted asylum

WHAT

Not applicable in Slovakia.

Slovakia does not have a special pension category or benefits for persons granted asylum to be paid at the time they reach the retirement age. If they contributed to the pension insurance scheme in Slovakia they are eligible for the old-age or early old-age pension in the same way as Slovak citizens.

Application for a pension is available here (in Slovak):

www.socpoist.sk/formulare-ypj/55349s Please feel free to ask for more information (in English) here: www.socpoist.sk/contacts/48749s



Early old-age pension (Predčasný starobný dôchodok)

WHAT

The early old-age pension offers the possibility to apply, under specific conditions, for the pension before reaching the retirement age.

WHO

You are eligible for the early old-age pension if on the day you apply for this pension

1. you have been insured for the old-age pension for at least 15 years;
 2. you have a maximum of two years to reach the standard retirement age; and
 3. the amount of your early old-age pension is higher than 1.2 times the subsistence minimum.
-

HOW

By filing the application for the early old-age pension and supporting documents proving your entitlement, at a local office of the Social Insurance Company by place of your residence.

WHERE

Local office of the Social Insurance Company (*Sociálna poisťovňa*) at the place of your residence. Application for a pension is available here (in Slovak): www.socpoist.sk/formulare-ypj/55349s. Please feel free to ask for more information (in English) here: www.socpoist.sk/contacts/48749s

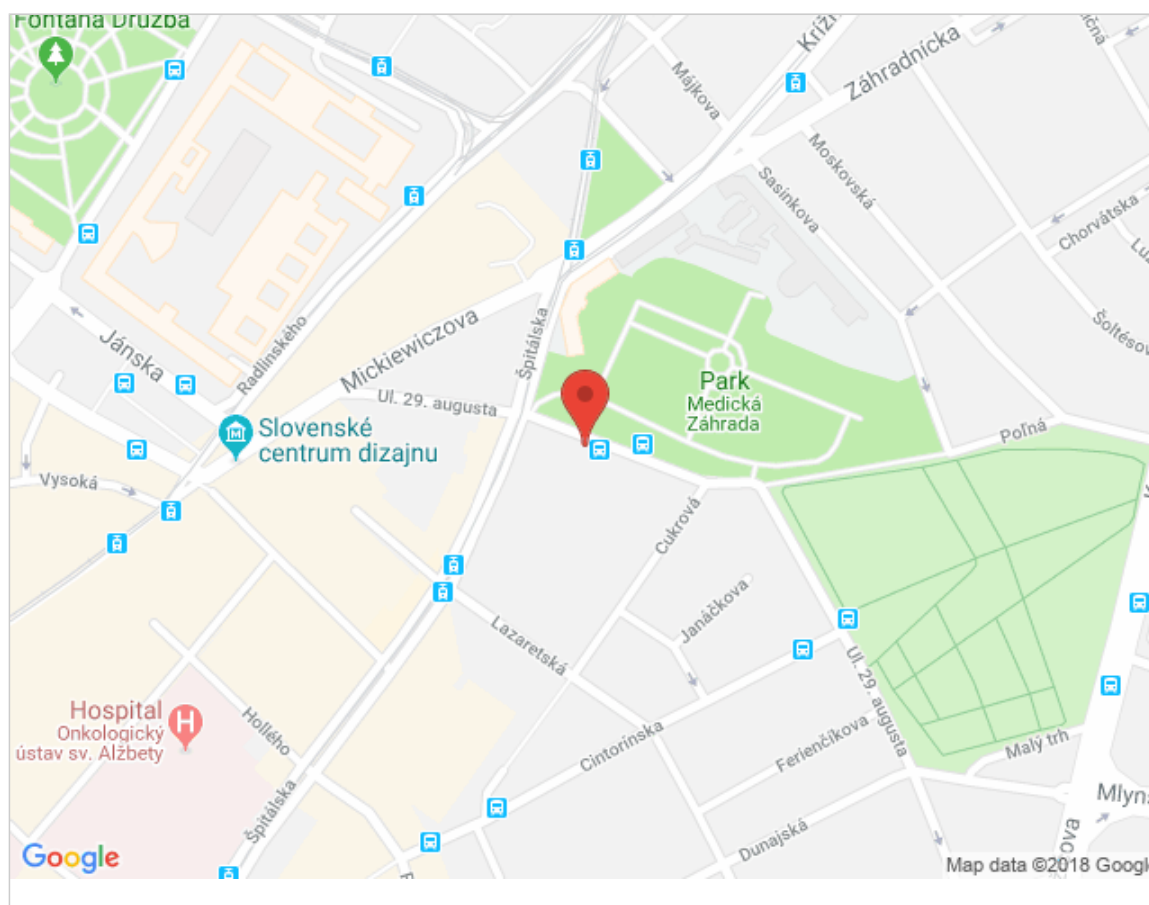


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Orphan pension (Sirotský dôchodok)

WHAT

The orphan pension pertains, under certain conditions, to the dependent child whose parent died.

WHO

You are eligible to receive the orphan pension if you are a dependent child whose parent died and that parent received or met the conditions for receiving an old-age or disability pension or was eligible for an early old-age pension as of the day of his/her death, or died as a result of an accident at work or an occupational disease. The entitlement to the orphan pension expires upon reaching the age of 26 years of the child.

HOW

By filing the application for the orphan pension, including supporting documents proving your entitlement, at the local office of the Social Insurance Agency at the place of your residence. The amount of the orphan pension is 40% of the old-age, disability or early old-age pension of the deceased parent.

WHEN

After the death of the parent and maximum until reaching 26 years of age.



WHERE

Local office of the Social Insurance Agency according to the place of your residence. Application for a pension is available here (in Slovak):

www.socpoist.sk/formulare-ypj/55349s. Please feel free to ask for more

information (in English) here: www.socpoist.sk/contacts/48749s

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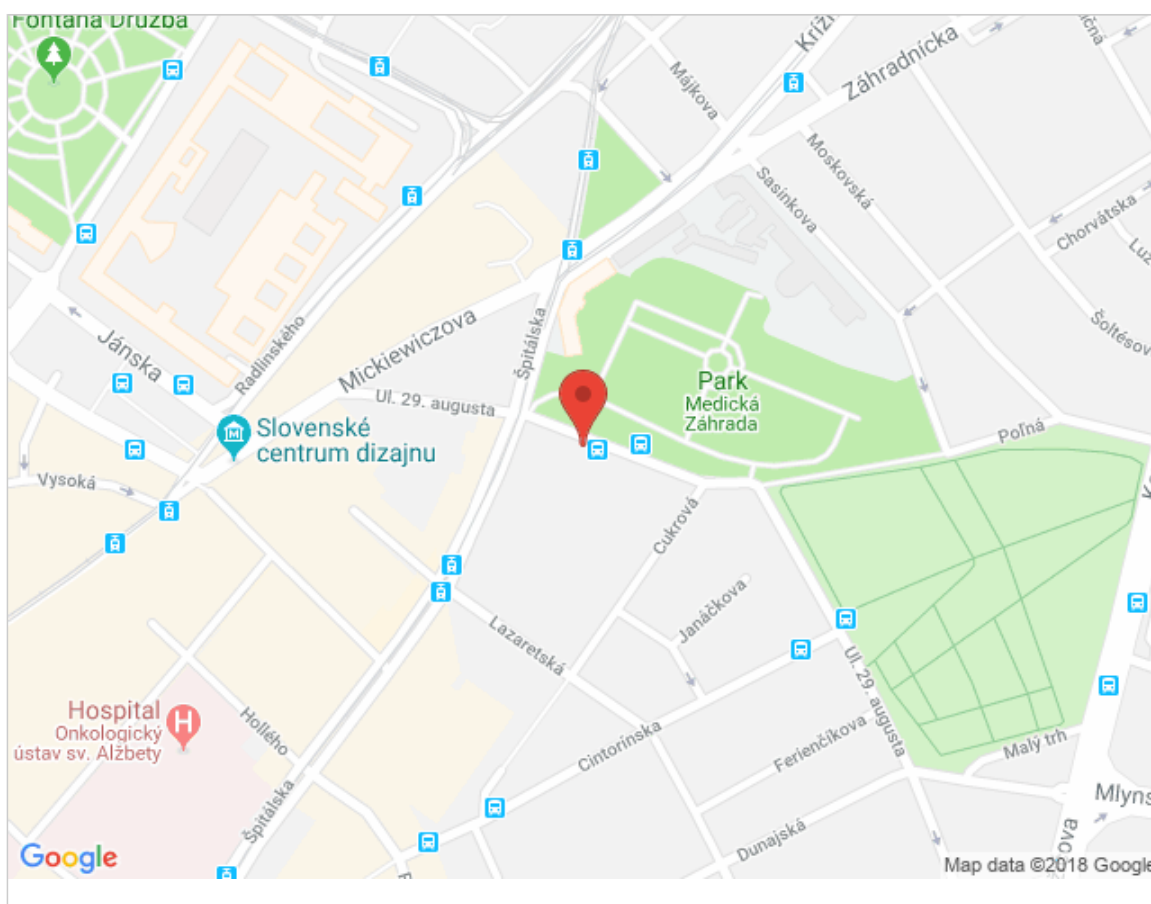
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Old-age pension (Starobný dôchodok)

WHAT

The pension system of the Slovak Republic is based on three independent pillars:

1. Compulsory pension insurance in the form of social security contributions;
 2. Pension savings managed by private pension management companies;
 3. Voluntary supplementary pension savings.
-

WHO

You are entitled to the old-age pension if you have been insured for the old-age pension during at least 15 years and reached the retirement age (62 years at present).

HOW

By filing the application for the old-age pension and supporting documents proving your entitlement at the local office of the Social Insurance Agency at the place of your residence. The amount of the old-age pension is calculated on the basis of the old-age insurance period, the average personal wage score and the current pension value. Once you meet the conditions for being eligible for the old-age pension, you must request the Social Insurance Agency to determine the pension amount.

WHEN

Upon reaching the retirement age, provided that you have been insured for the old-age pension for at least 15 years.



GOOD TO KNOW

Ask the local office of the Social Insurance Company (*Sociálna poisťovňa*) about the possibility to consider the periods of pension insurance in other EU Member States or third countries. You can find the office here (in English and German): <http://www.socpoist.sk/kontakty-xly/48023s>. Please feel free to ask for more information (in English) here: www.socpoist.sk/contacts/48749s

WHERE

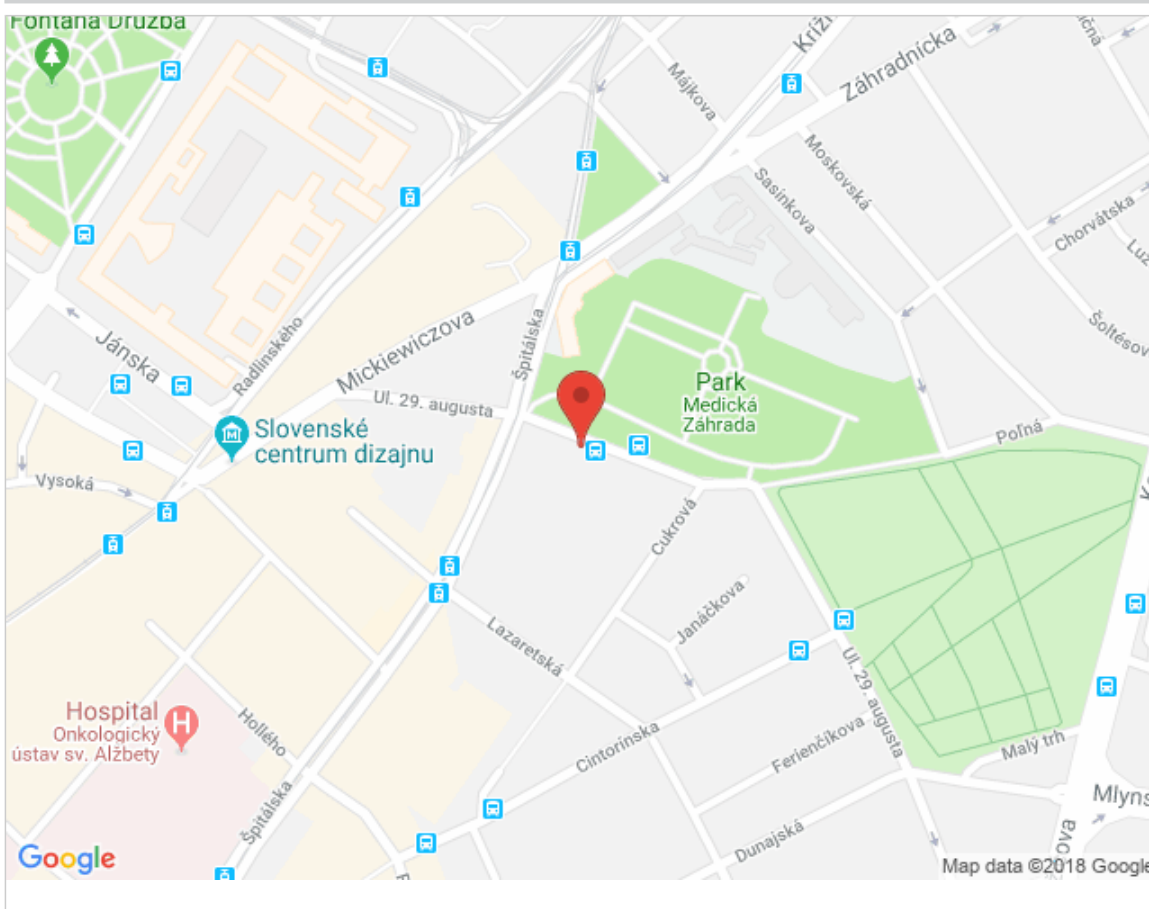
Local office of the Social Insurance Company according to the place of your residence. The application for an old-age pension is available here (in Slovak): www.socpoist.sk/formulare-ypj/55349s

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State's labour market schemes

WHAT

The state's labour market schemes aim to help those who face the risk of unemployment, help unemployed to find a job before becoming long-term unemployment, and help disadvantaged job seekers (disadvantaged due to their age, disability, place of residence, etc.). The Offices of Labour, Social Affairs and Family provide information and counselling services, professional counselling services, state aid and retraining courses, and use active labour market scheme instruments in the form of benefits.

HOW



Benefits for citizens:

1. Reimbursement of a part of travel expenses
2. Self-employment subsidy
3. Graduate traineeship allowance
4. Commuting allowance
5. Allowance to support labour mobility
6. Contribution to training ensured from the job seeker's own initiative
7. Contribution to training ensured by the Labour Office

Benefits for employers:

1. Contribution to support the employment of disadvantaged job seekers
2. Contribution to support the development of local and regional employment
3. Contribution to support job preservation
4. Contribution to support job creation in the first regularly paid employment
5. Contribution to transport to work
6. Financial assistance to preserve employment in small or medium-sized enterprises through the Slovak Guarantee and Development Bank (SZRB)
7. Training and preparation of employees for the labour market

Supporting the employment of persons with disabilities:

1. Protected workshop and protected workplace and contribution to the setting up of a protected workshop or protected workplace
2. Contribution to keep the jobs of persons with disabilities
3. Self-employment subsidy to people with disabilities
4. Contribution to labour assistant work
5. Contribution to cover the operation costs of protected workshops or protected workplaces and the travel expenses of employees paid by the employer or the travel expenses of disabled employees.

Activation:

1. Contribution to activation by means of minor municipal services for municipality or self-governing region
 2. Contribution to activation by means of voluntary services
-



WHERE

A local Office of Labour, Social Affairs and Family (*Úrad práce*) at the place of your stay can be found here (in Slovak):

http://www.upsvar.sk/urady-psvr/kontakty-a-uradne-hodiny-uradov-prace-socialnych-veci-a-rodiny.html?page_id=112524

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Contribution to training ensured by the Labour Office

WHAT

The Labour Office shall provide for free training in the form of theoretical or practical preparation to obtain new knowledge and skills, based either on your own interest or on the basis of the training offer by the Labour Office.

WHERE

The Office of Labour, Social Affairs and Family by place of your stay.



Contribution to training ensured from the job seeker's own initiative

WHAT

At your request, the Labour Office shall reimburse 100% of the eligible cost of training (max. € 600) upon commencement of employment or self-employed activity.

WHERE

The Office of Labour, Social Affairs and Family by place of your stay.



Allowance to support labour mobility

WHAT

The Labour Office shall pay you an allowance to support labour mobility in the monthly amount of 80% of the actual rental costs (max. € 250) during six months from the commencement of the employment established by the labour contract (not agreement) to cover the cost of housing related to the change of permanent residence or to the registration of temporary residence at least 70 km away from the previous place of your residence. The condition for receiving this allowance is that you were previously recorded in the job seekers registry for at least three months and were excluded from this register due to the commencement of the employment.

WHERE

The Office of Labour, Social Affairs and Family by place of your stay.



Commuting allowance

WHAT

The Labour Office shall pay you a commuting allowance of max. € 135 during six months from the commencement of the employment established by a labour contract (not agreement) to cover the travel expenses for commuting from the place of residence to the place of employment stated in the labour contract and back. The condition for receiving this allowance is that you were previously recorded in the job seekers registry for at least three months and were excluded from this register due to the commencement of the employment.

WHERE

The Office of Labour, Social Affairs and Family by place of your stay.



Graduate traineeship contribution

WHAT

Graduate traineeship serves for acquiring professional skills and practical experience at the employer, corresponding to the graduate's qualification (age under 26 years, completed full-time study less than two years ago, and no regular paid job since the completion of the study). The graduate traineeship agreement is concluded between the graduate recorded in the job seekers registry for at least one month and the Labour Office, and between the Labour Office and the employer. The graduate traineeship takes 3 to 6 months, 20 hours a week. The Labour Office pays to the graduate a monthly contribution of 65% of the subsistence minimum.

WHERE

The Office of Labour, Social Affairs and Family, in the job seekers registry of which you as a graduate are registered.



Self-employment subsidy

WHAT

If you are a job seeker, the Labour Office can grant you a subsidy at your request, provided that you perform self-employed activities (trade) during at least three years. The amount of the subsidy depends on the place of residence and is paid in two phases.

WHERE

The Office of Labour, Social Affairs and Family, in the territorial district of which you as a job seeker will perform gainful activity.



Unemployment benefit (Podpora v nezamestnanosti)

WHAT

The unemployment benefit is paid by the Social Insurance Agency from the unemployment insurance.

WHO

You have compulsory unemployment insurance if you are employed. You can have voluntary unemployment insurance, if

1. you are a natural person with voluntary sickness insurance and voluntary pension insurance;
2. you are a self-employed person with permanent residence in Slovakia or with a permanent or temporary residence permit and have compulsory sickness and pension insurance or suspended compulsory sickness and compulsory old-age insurance of a self-employed person.

You are eligible for the unemployment benefit if you have had unemployment insurance during at least two years in the course of the past three years before being included in the job seekers registry. You are also eligible for the unemployment benefit if you had an unemployment insurance during at least three years in the course of the past four years on the basis of a fixed-term employment or you had voluntary unemployment insurance during at least two years and, at the same time, you did not have unemployment insurance on the basis of other performance of employee activities.

HOW

If you meet the conditions for being eligible for the unemployment benefit, the benefit will be paid from the date of your inclusion in the job seekers registry; the



entitlement to receive the benefit expires upon the lapse of the unemployment support period, which is usually six months. The amount of the unemployment benefit is 50% of the daily calculation basis.

WHERE

Local office of the Social Insurance Company (*Sociálna poisťovňa*) according to the place of your stay can be found at: www.socpoist.sk/kontakty-xly/48023s or contacted at (in English): www.socpoist.sk/contacts/48749s

An Office of Labour, Social Affairs and Family at the place of your stay can be found here (in Slovak):

http://www.upsvar.sk/urady-psvr/kontakty-a-uradne-hodiny-uradov-prace-socialnych-veci-a-rodiny.html?page_id=112524 and (in English):

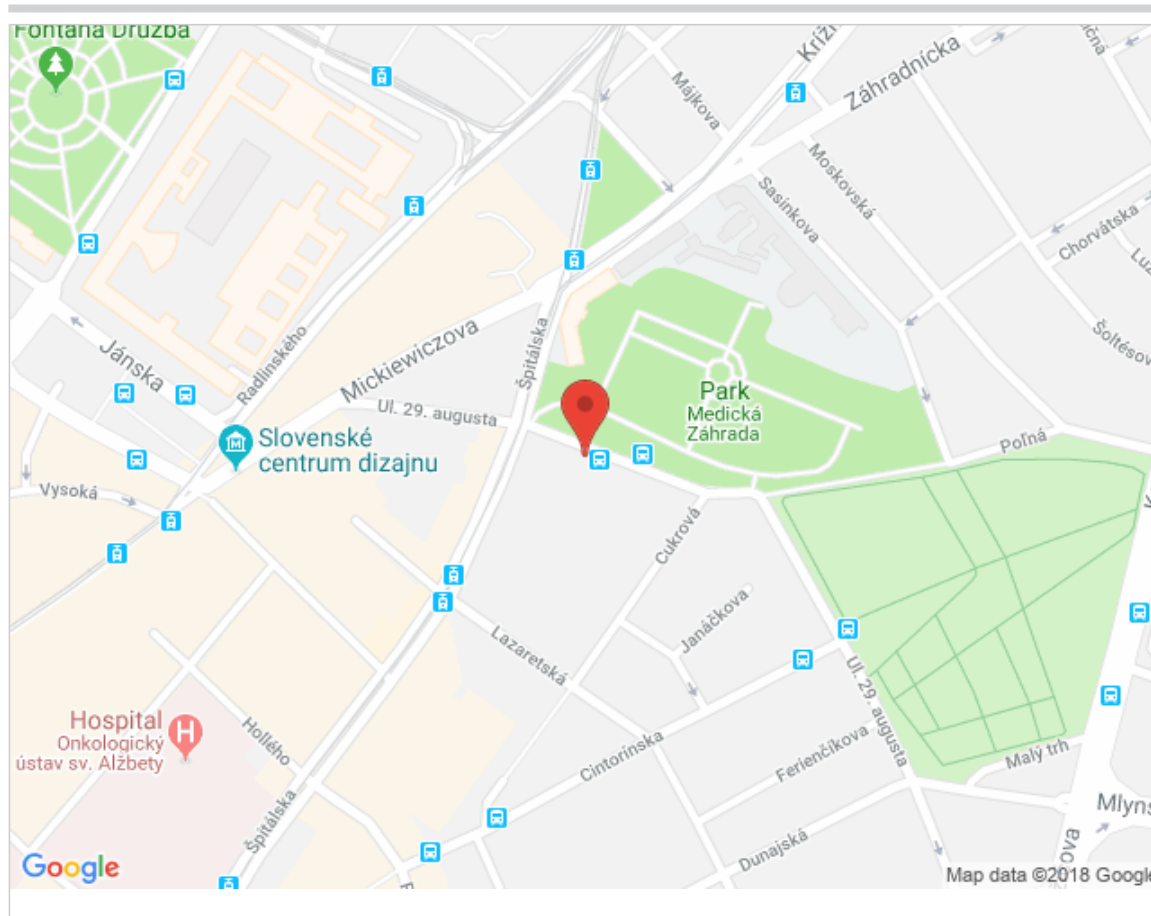
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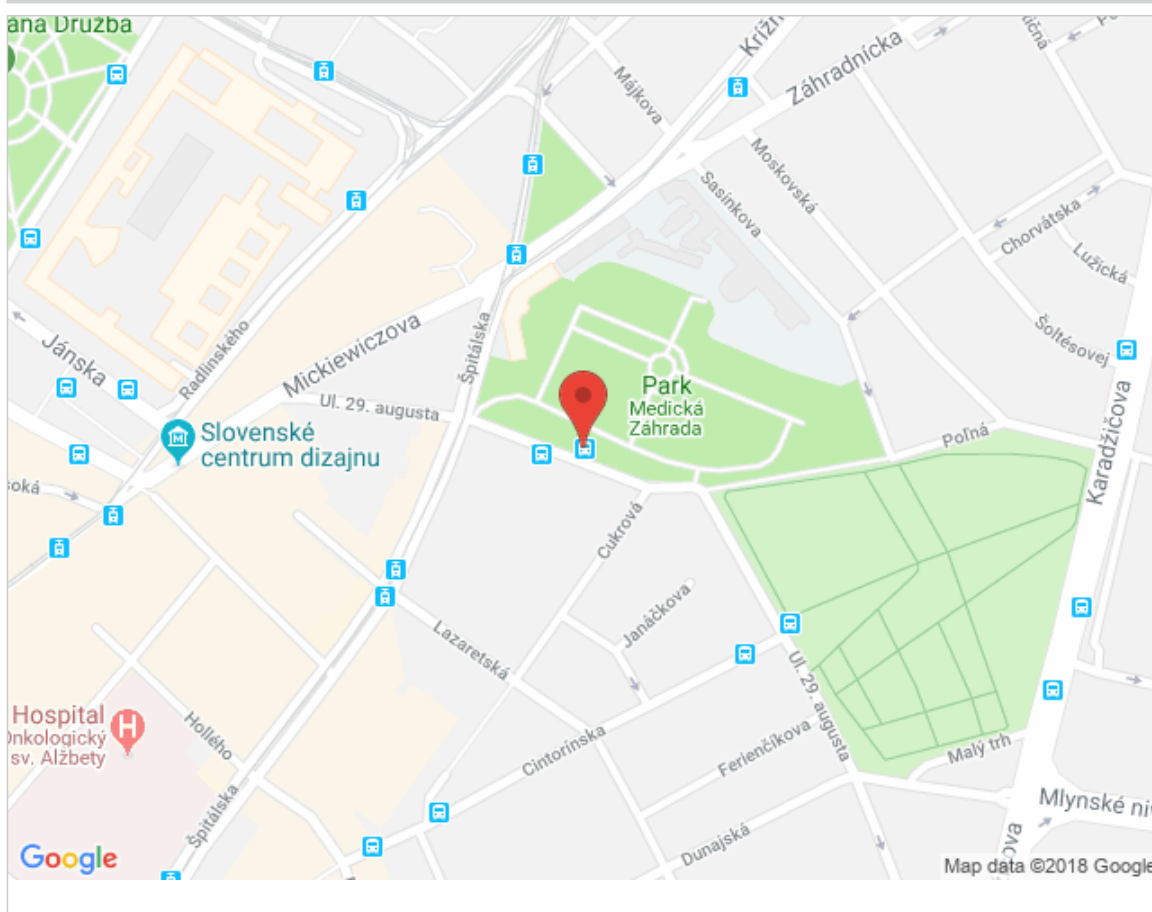
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Unemployment of EEA/European Union citizens

WHAT

Union citizens can work in Slovakia without a work permit or without the confirmation on the possibility to fill a vacancy. Union citizens and their family members enjoy the same status as Slovak citizens in employment relationships.

WHO

If you are a Union citizen, you can be included at your request in the job seekers registry kept by the Offices of Labour, Social Affairs and Family. Provided that you meet the conditions arising from your inclusion in the job seekers registry, your public health insurance is paid by the state and you can also take use of the state's active labour market schemes in the form of contributions. For more details see section Other unemployment support. You are eligible for the unemployment benefit paid by the Social Insurance Company only if you had unemployment insurance during at least two years in the course of the past three years before being included in the job seekers registry.

WHERE

A local office of the Social Insurance Company according to the place of your stay can be found here: www.socpoist.sk/kontakty-xly/48023s or contacted at (in English):

www.socpoist.sk/contacts/48749s

An Office of Labour, Social Affairs and Family at the place of your stay can be found here (in Slovak):



http://www.upsvar.sk/urady-psvr/kontakty-a-uradne-hodiny-uradov-prace-socialnych-veci-a-rodiny.html?page_id=112524

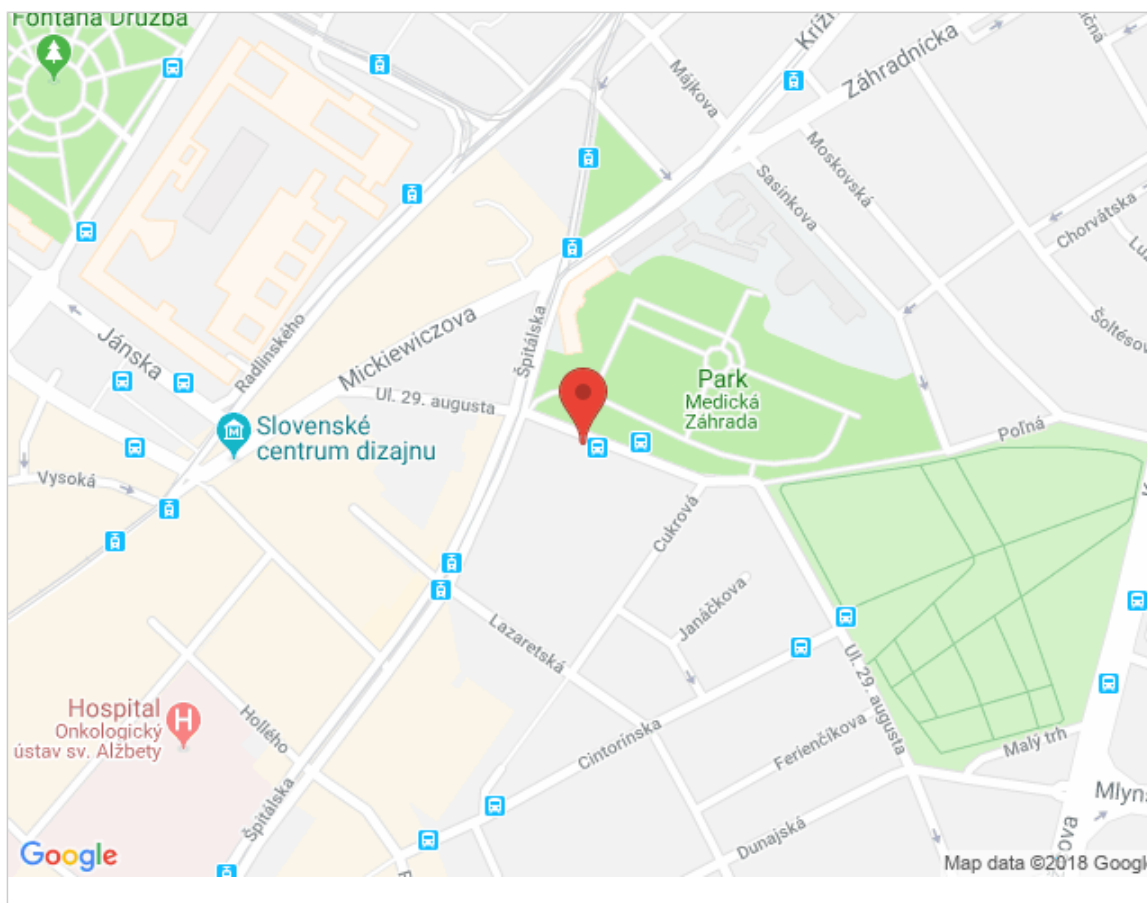
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Unemployment (Nezamestnanost') of third country nationals

WHAT

The unemployment of third country nationals can be caused by several factors. In some cases it may result in the loss of residence. First of all, it is necessary to determine the type of residence of the foreigner and whether and under what conditions the foreigner may work in Slovakia, to find out if unemployment is possible. If the foreigner is allowed to be employed during his/her residence under the Act on Residence of Foreigners or the Act on Employment Services, the foreigner may begin seeking a job at any time. A third country national whose residence is not tied to employment and who is allowed to work under the law may work at any time, but is not obliged to do so. When it comes to state support, it is not open for everyone. Only third country nationals with permanent residence in Slovakia may request to be included in the job seekers registry. In such a case, the state shall pay their public health insurance, and they can also take use of the state's active labour market schemes in the form of benefits. For more details, see section on unemployment benefits.

WHO

If you are a third country national with permanent residence in Slovakia, you can request to be listed in the job seekers registry. You are eligible for the unemployment benefit paid by the Social Insurance Company only if you had unemployment insurance during at least two years in the course of the past three years before being included in the job seekers registry.

HOW

Disadvantaged job seekers represent a special category, which also includes third country nationals granted asylum or subsidiary protection. If you are a person



granted asylum or subsidiary protection, you can request the local Office of Labour, Social Affairs and Family to prepare an individual action plan to support your chances on the labour market. You can also be employed in a social enterprise or use other benefits (e.g. longer receipt of the benefit to support labour mobility), and the employer may apply for a contribution to support the employment of a disadvantaged job seeker.

WHERE

: Local office of the Social Insurance Company can be found here (in Slovak): www.socpoist.sk/kontakty-xly/48023s or contacted via this email address (in English): info.english@socpoist.sk

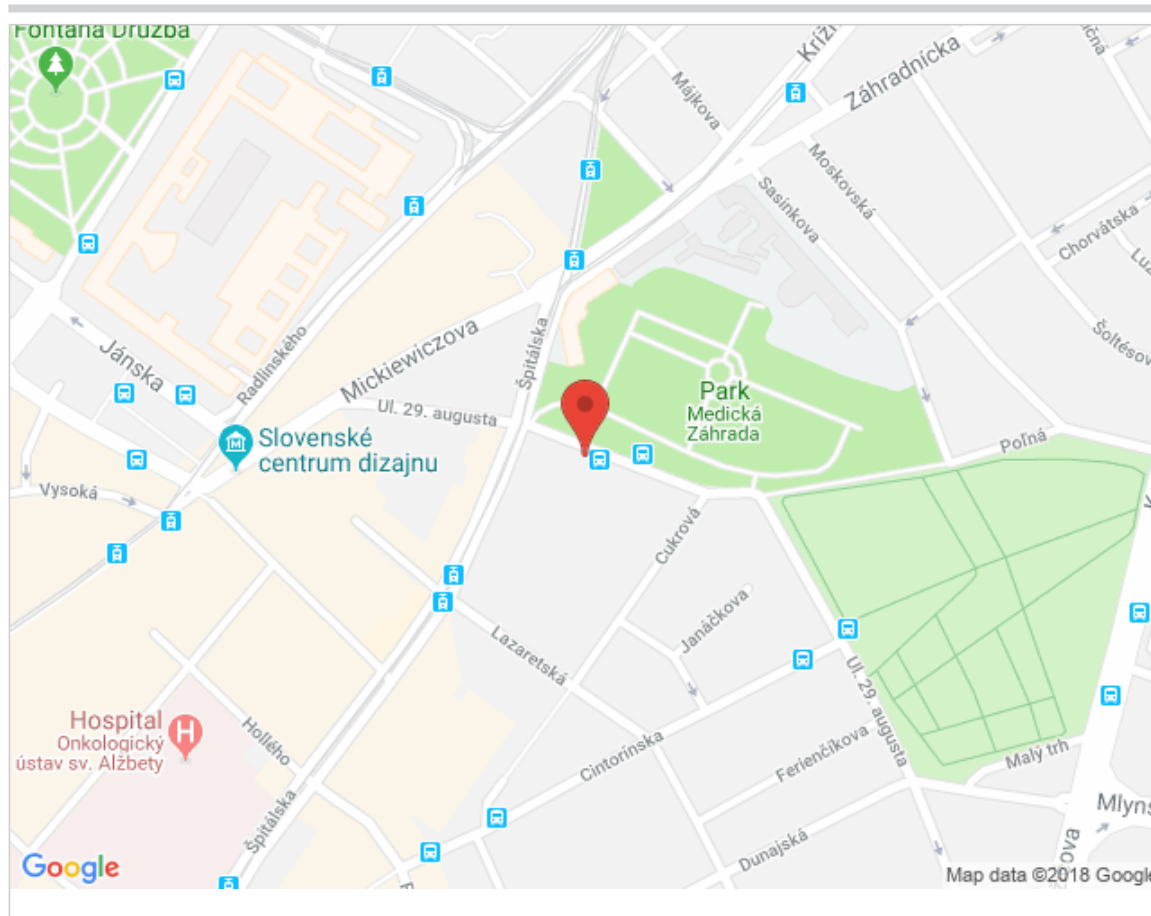
An Office of Labour, Social Affairs and Family according to the place of your residence (in Slovak): www.upsvar.sk/urady-psvr/kontakty-a-uradne-hodiny-uradov-prace-socialnych-veci-a-rodiny.html?page_id=112524 and (in English): http://www.upsvar.sk/urady-kontakty.html?page_id=287&lang=en

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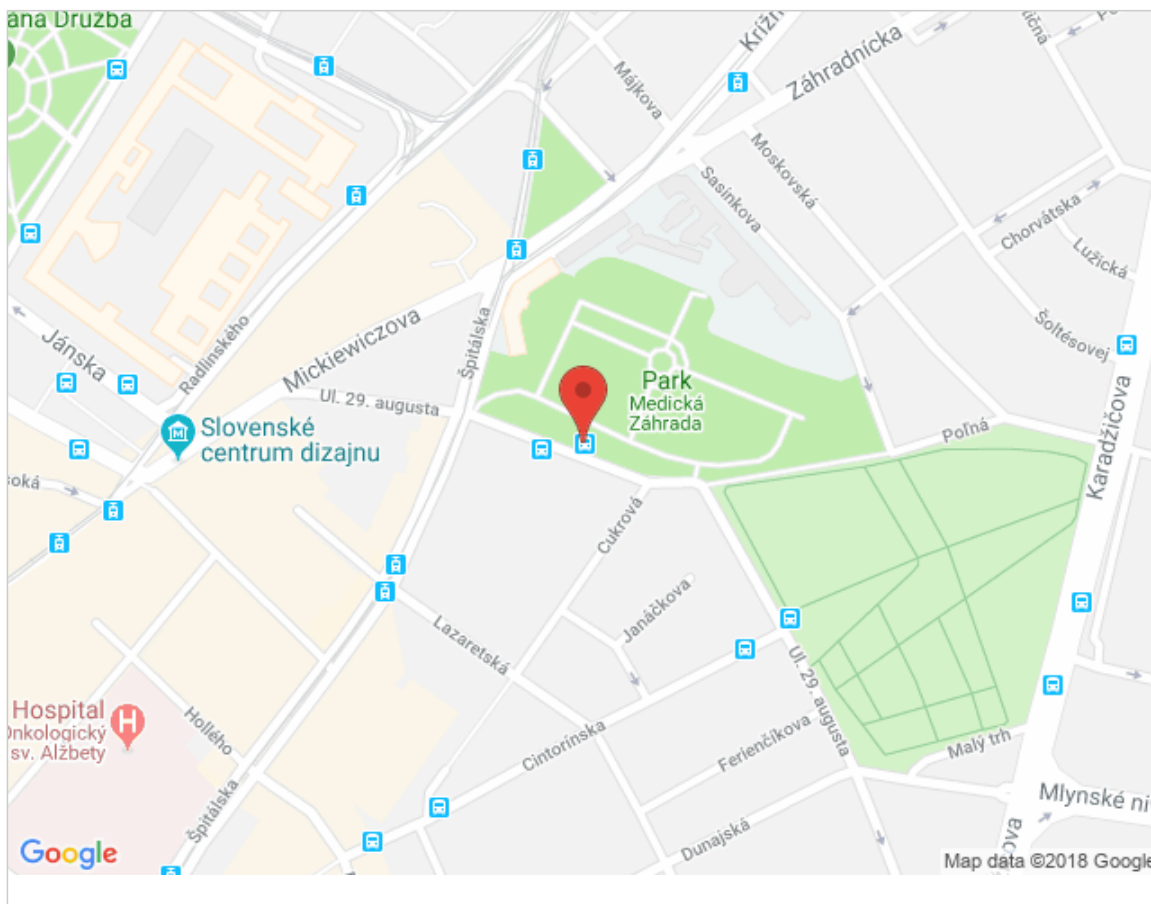
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JOBPOINT

WHAT

JOBPOINT provides career counselling by means of consultations during which you can take tests aimed to find out your interests, skills or your personal and managerial potential.

WHERE

JOBPOINT, spol. s r.o. Personálne poradenstvo (Personnel management counselling), Medená 10, 811 02 Bratislava 1, tel: +421 905 548 559, email: jobpoint@jobpoint.sk, website: www.jobpoint.sk





The Migration Information Centre (MIC) of IOM International Organization for Migration

WHAT

IOM runs its Migration Information Centre which provides free labour counselling to third country nationals, including orientation on the labour market, assistance in job seeking, preparation for job interviews or help with the drafting of CVs or letters of motivation. The MIC organises free Slovak language courses and also offers retraining courses. It provides its services in Bratislava and Košice.

WHERE

The Migration Information Centre of International Organization for Migration, Grösslingova 35, 811 09 Bratislava, tel: +421 2 5263 0023, help line: 0850 211 478, email: mic@iom.int, website: www.mic.iom.sk

WHAT: JOBPOINT provides career counselling by means of consultations

BRATISLAVA, SLOVAKIA

IOM International Organization for Migration (IOM Medzinárodná organizácia pre migráciu)
Grösslingová 35
81109 Bratislava

T +421 (2) 5263 1597

E bratislavainfo@iom.int

www.iom.sk



KOŠICE, SLOVAKIA

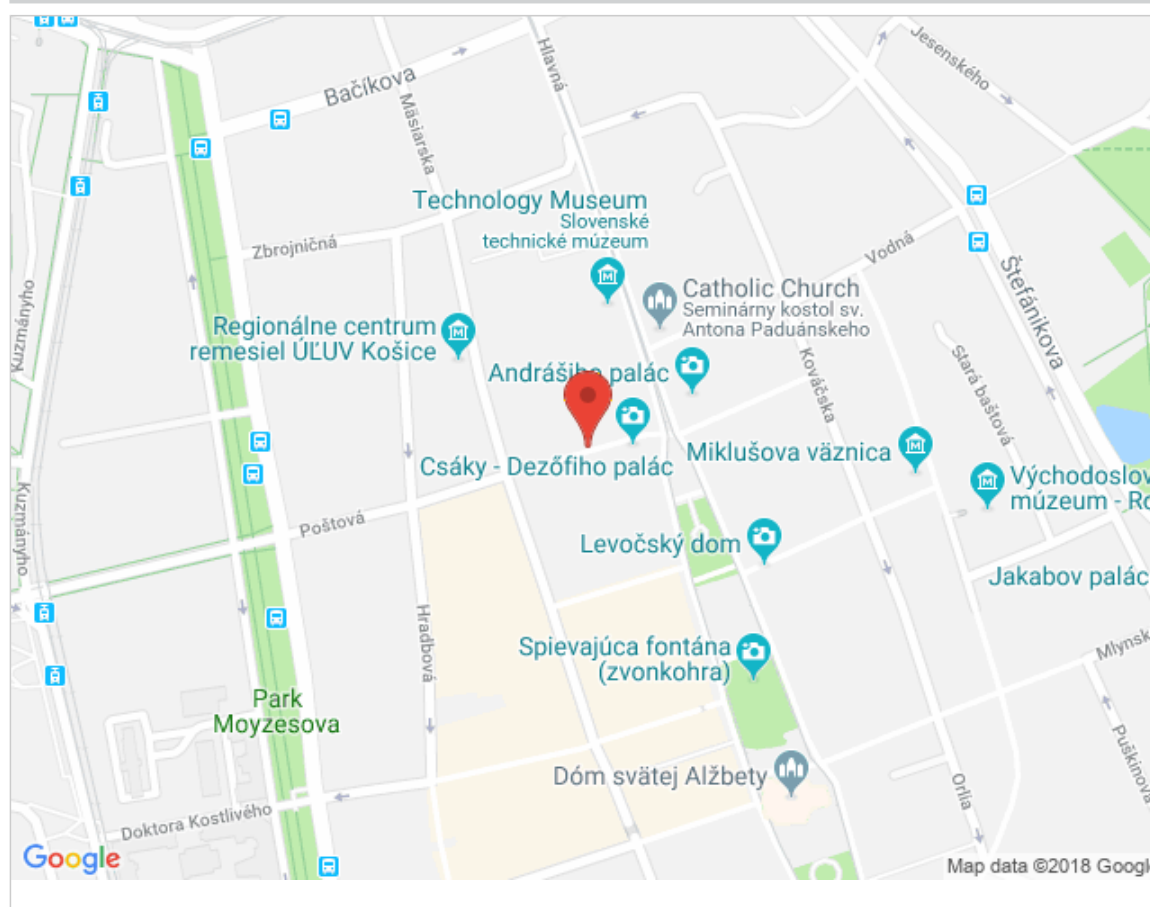
IOM Košice
Poštová 1
04001 Košice

T +421 (55) 625 8662

F +421 (55) 699 8499

E iomkosice@iom.int

www.iom.sk



BRATISLAVA, SLOVAKIA

IOM Migration Information Centre
(Migračné Informačné Centrum IOM)
Grösslingová 35
81109 Bratislava

T +421 (0) 850 211 478

E mic@iom.int

www.mic.iom.sk





Profesia

WHAT

The most popular and best private job seeking website with a wide offer of jobs

WHERE

Profesia, spol. s r.o., Pribinova 25, 811 09 Bratislava, tel: +421 2 3220 9110, website:
www.profesia.sk



EURES Slovakia – European employment services

WHAT

EURES offers a database of vacancies across the EU and runs the www.eures.sk job portal. EURES advisors are ready to provide you with information on the employment conditions in EU/EEA Member States, taxes, social security and health insurance, and help with the drafting of CVs, etc.

WHERE

EURES at each Office of Labour, Social Affairs and Family, for more information visit their official website (in Slovak): www.eures.sk



Central Office of Labour, Social Affairs and Family, Offices of Labour, Social Affairs and Family

WHAT

The Central Office of Labour, Social Affairs and Family is a state authority which provides methodological guidance and controls the activities of the labour offices in the field of employment services. The Information and Counselling Centres of the labour offices and the Labour Market Web Guide (in Slovak) at www.istp.sk can be helpful when seeking a job.

WHERE

Ústredie práce, sociálnych vecí a rodiny (Central Office of Labour, Social Affairs and Family), Sekcia služieb zamestnanosti (Employment Services Section), Špitálska ulica 8, 812 67 Bratislava, tel: +421 2 2044 4897.

For more information, see their official website (in Slovak): www.upsvar.sk

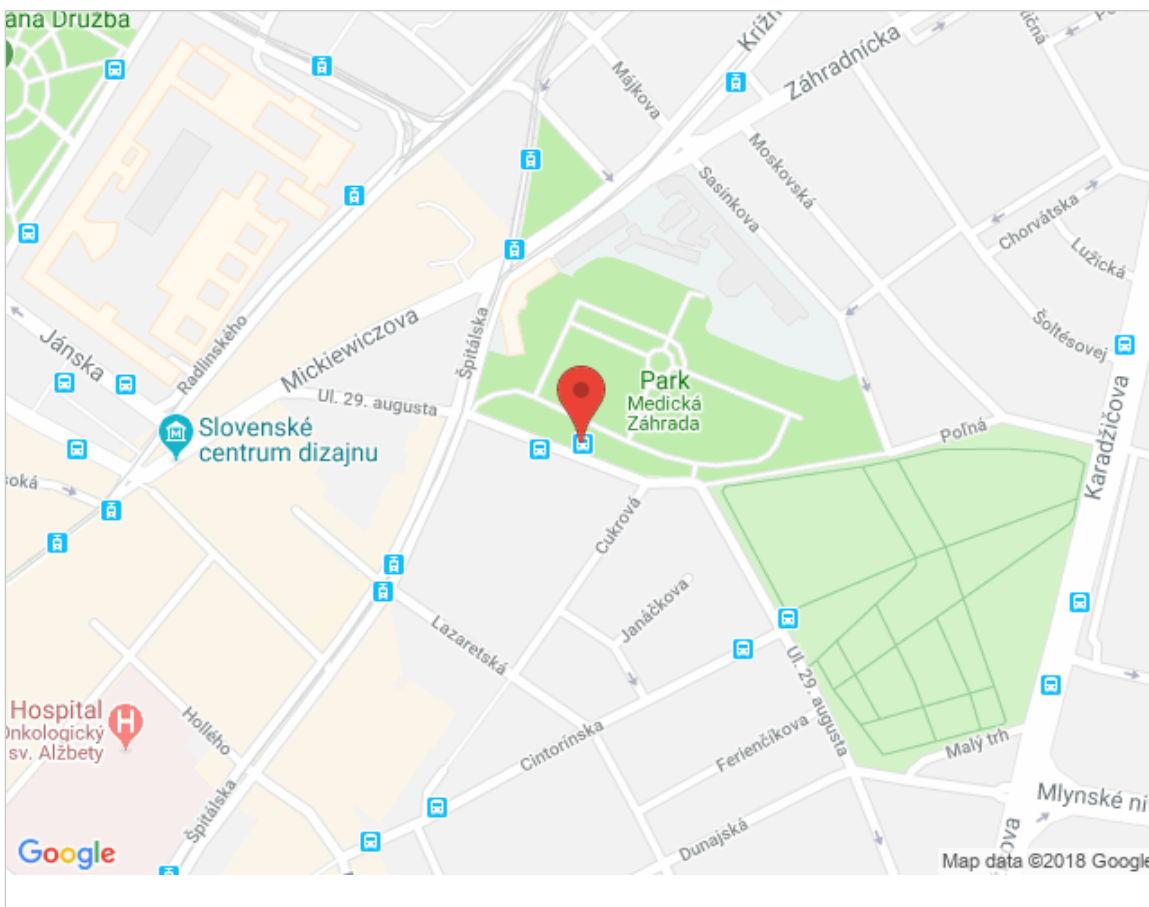
This is the main job search portal (in Slovak) where you can search according to various criteria starting with location and profession once you are a registered seeker: www.istp.sk

BRATISLAVA, SLOVENSKÁ REPUBLIKA

Ústredie práce, sociálnych vecí a rodiny (Central Office of Labour, Social Affairs and Family)
Špitálska 8
812 67 Bratislava

T +421 2 20 455 921

www.upsvar.sk



Parental leave

WHAT

After the termination of the maternity leave, the mother or the mother has the right to the parental leave until the child reaches 3 years to enhance the care of the child (until 6 years of age in case of long-term unfavourable health condition in the child).

WHERE

During the parental leave, which must be requested from the employer, you are eligible for some state social security benefits.





Maternity benefit and maternity leave

WHAT

You are eligible to receive the maternity benefit if you are pregnant or you take care of a born child and, at the same time, you had sickness insurance during at least 270 days over the past two years before giving birth. The amount of the maternity benefit corresponds to 75% of the basis of calculation.

You are eligible for the maternity benefit and for the maternity leave until the end of the 34th week; single mothers until the end of the 37th week, and mothers that gave birth to two or more children until the end of the 43th week. A man who takes care of a child and meets certain conditions is also eligible for the maternity benefit and the parental leave.

WHERE

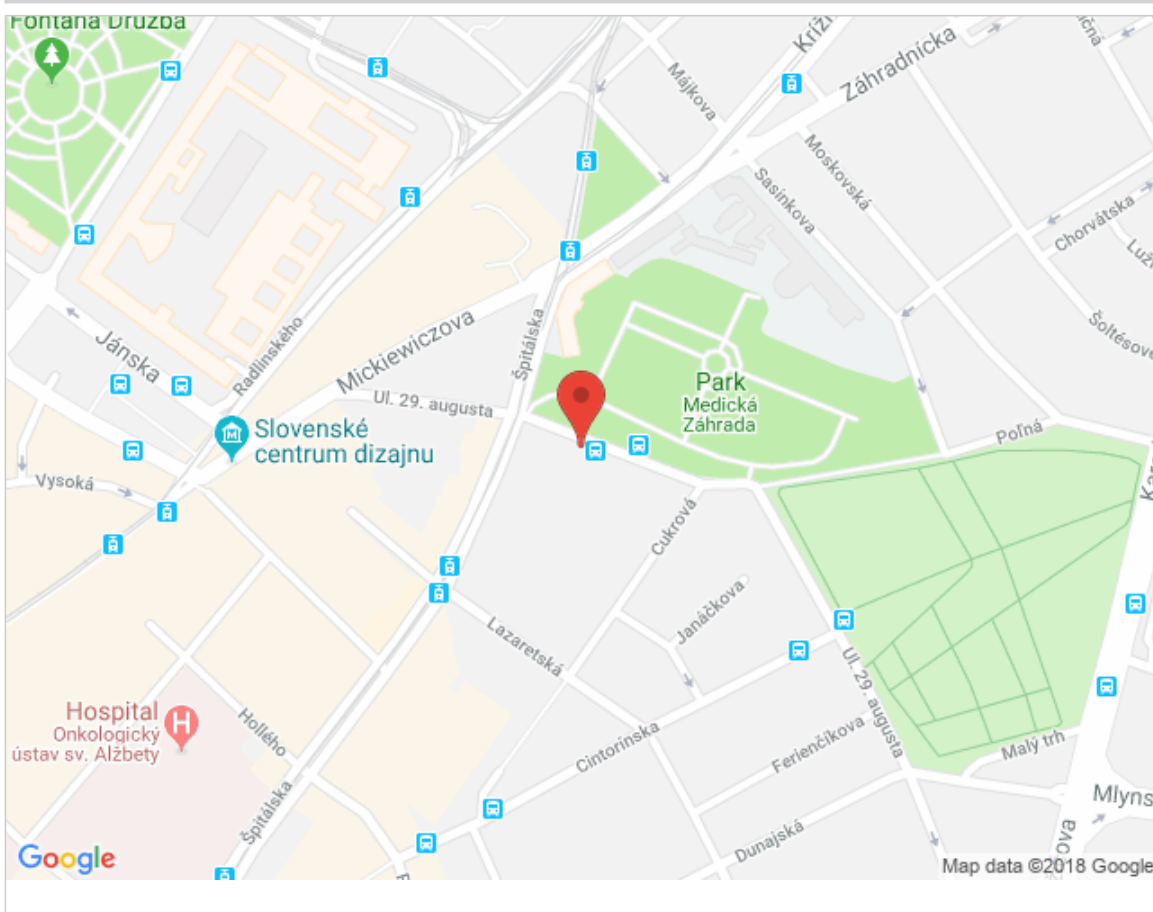
Please contact a local office of the Social Security Company or visit their official website (in Slovak): www.socpoist.sk/materske/1293s

BRATISLAVA, 813 63

Sociálna poisťovňa (Social Insurance
Agency in Slovakia)
Ulica 29. augusta 8 a 10
Bratislava

T +421 906 171 989, +421 2 3247 1989

<http://www.socpoist.sk/>





Important personal obstacles to work

WHAT

The employer shall justify the employee's absence from work during his/her temporary incapacity for work due to an illness or injury, during the maternity or parental leave, quarantine, care of a sick family member or care of a child under 10 years, or during examination or treatment in a medical facility that could not be provided outside the employee's working time.

WHERE

Act No. 311/2011 Labour Code and Act No. 461/2003 on Social Insurance specify the provision of sickness benefits and nursing benefits.



Meals

WHAT

The employer is obliged to secure for you meals in line with the principles of good nutrition directly at the workplace or in its proximity, if you perform work for more than 4 hours. The employer is obliged to contribute financially to such meals.

WHERE

Act No. 311/2011 Labour Code and the labour contract concluded between the employee and the employer (including collective agreement, where appropriate). Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

KOŠICE, SLOVENSKÁ REPUBLIKA

Národný inšpektorát práce (National
Labour Inspectorate)

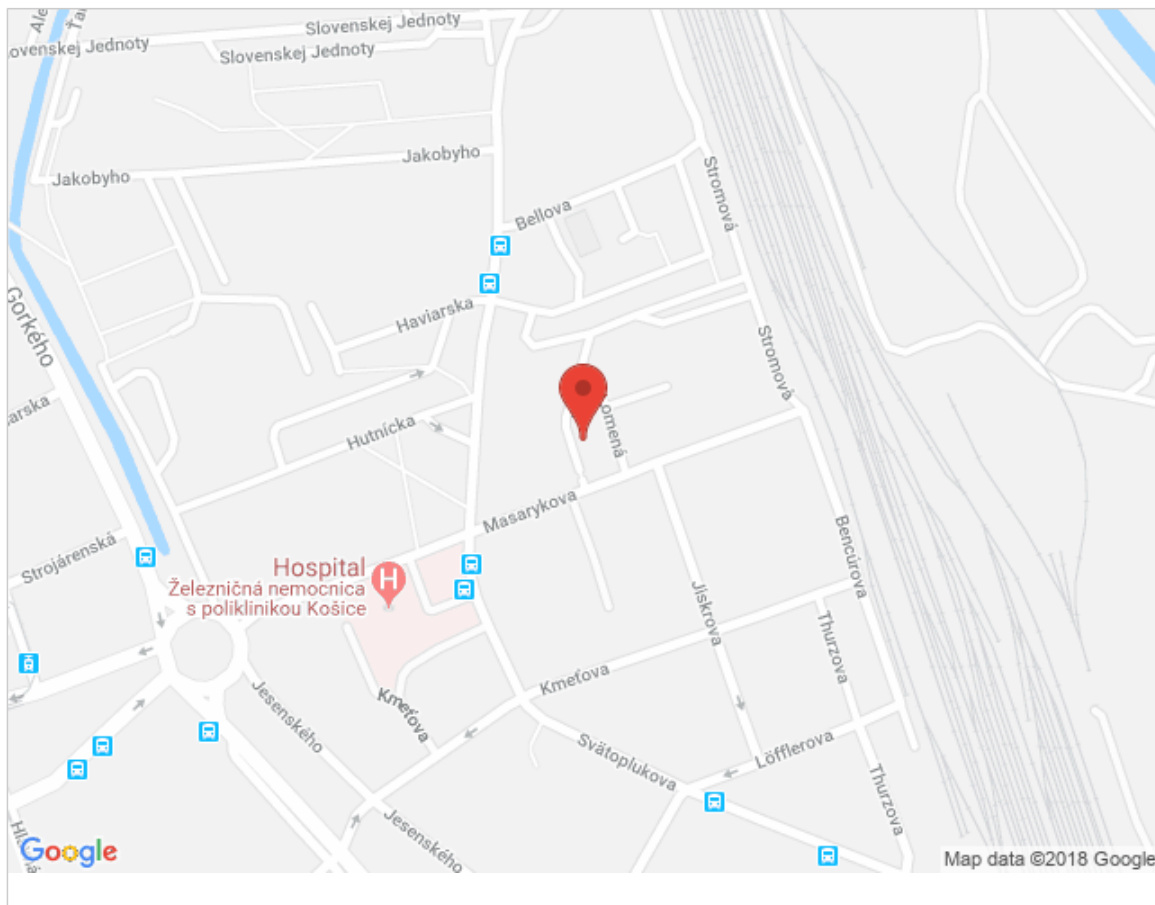
Masarykova 10

040 01 Košice

T +421 55 7979 902

F +421 55 7979 904

E nip@ip.gov.sk





Pay for equal work and for work of equal value

WHAT

The pay conditions must be agreed without any gender discrimination. Women and men have the right to equal pay for equal work or for work of equal value.

WHERE

Act No. 311/2011 Labour Code and the labour contract concluded between the employee and the employer (including collective agreement, where appropriate). Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

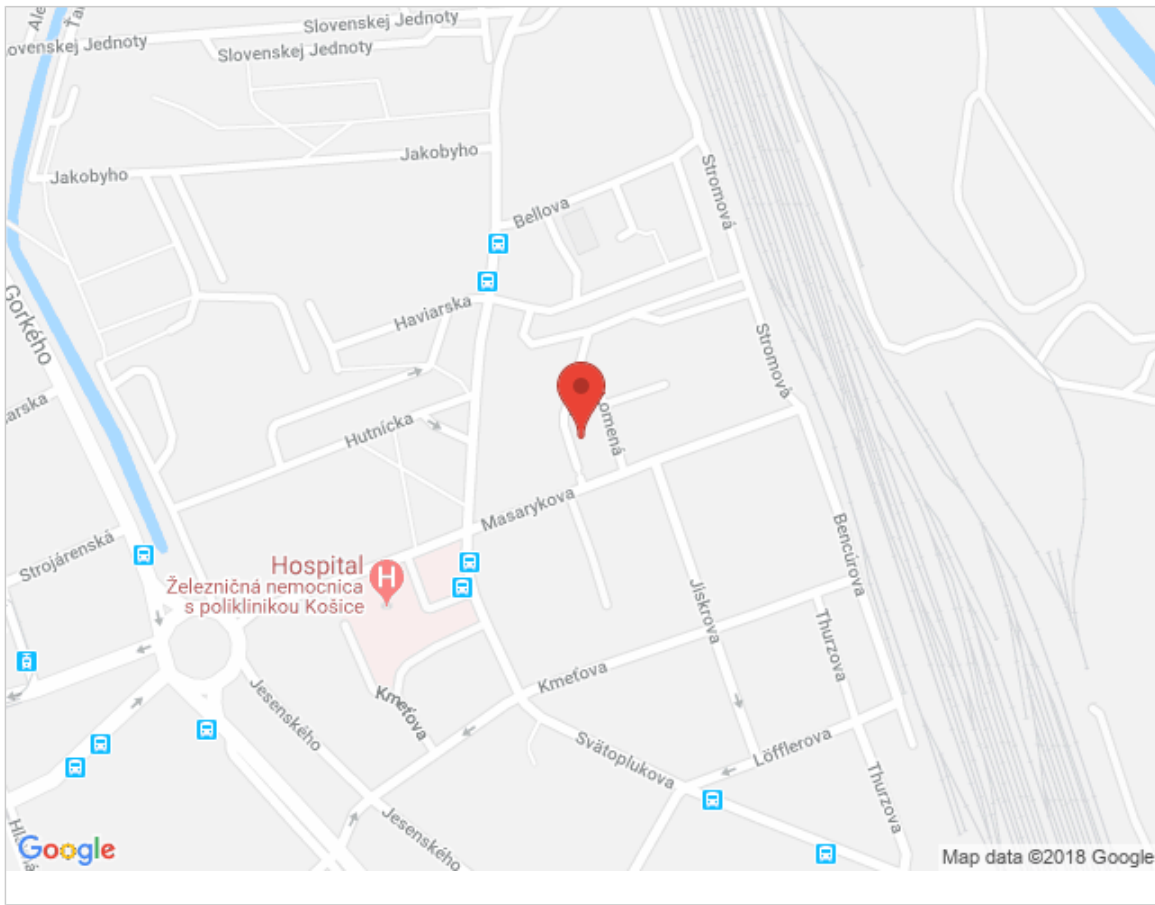
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Masarykova 10
040 01 Košice

T +421 55 7979 902

F +421 55 7979 904

E nip@ip.gov.sk





Wage and minimum wage

WHAT

Wage is a pecuniary interest or a non-cash benefit (payment in-kind) provided by the employer to the employee for the work performed. The agreed wage may not be smaller than the minimum wage (the minimum wage in 2017 is € 435, and the minimum hourly wage is € 2.50).

WHERE

Act No. 311/2011 Labour Code and the labour contract concluded between the employee and the employer (including collective agreement, where appropriate). Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

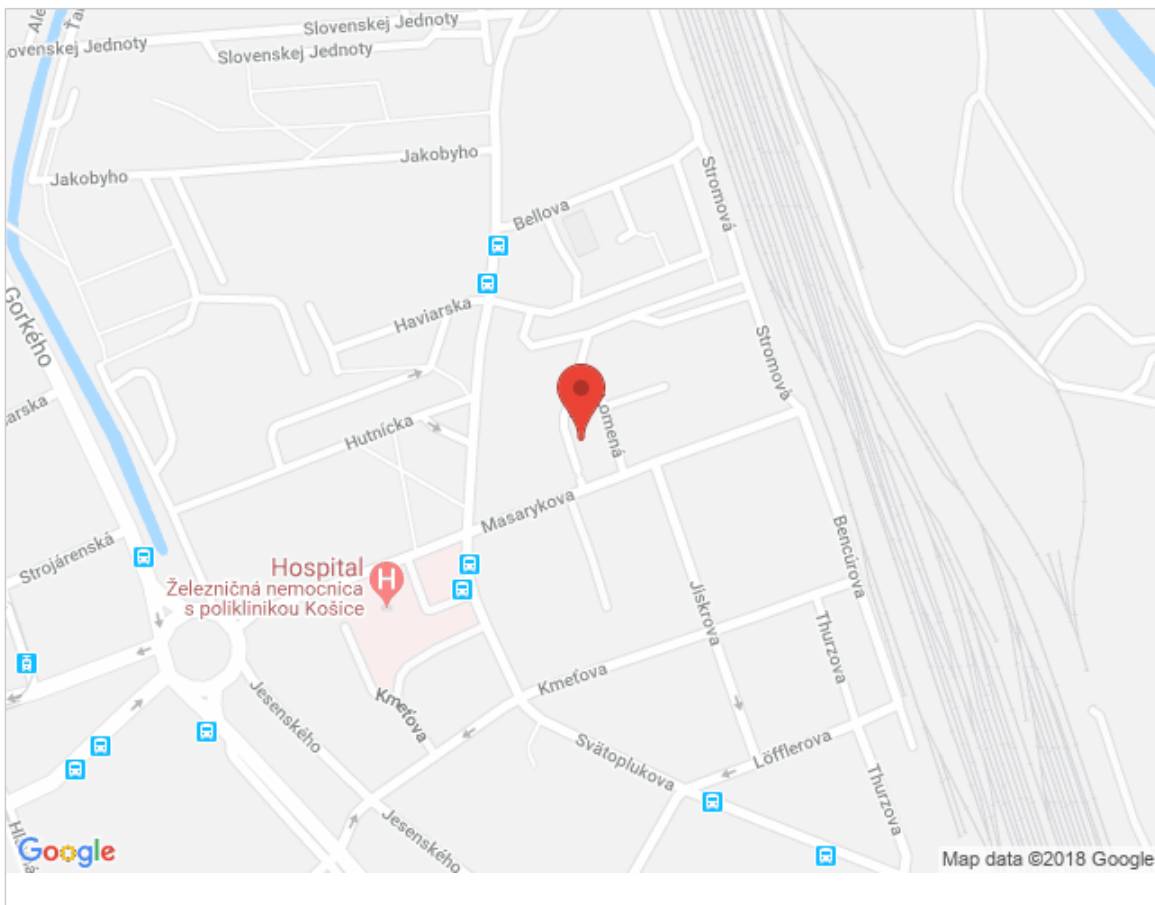
KOŠICE, SLOVENSKÁ REPUBLIKA

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040 01 Košice

T +421 55 7979 902

F +421 55 7979 904

E nip@ip.gov.sk





Additional leave

WHAT

If you work underground in mineral extraction or tunnelling or you perform particularly difficult and harmful work, you are entitled to an additional leave of one week.

WHERE

Act No. 311/2011 Labour Code and the labour contract concluded between the employee and the employer (including collective agreement, where appropriate). Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

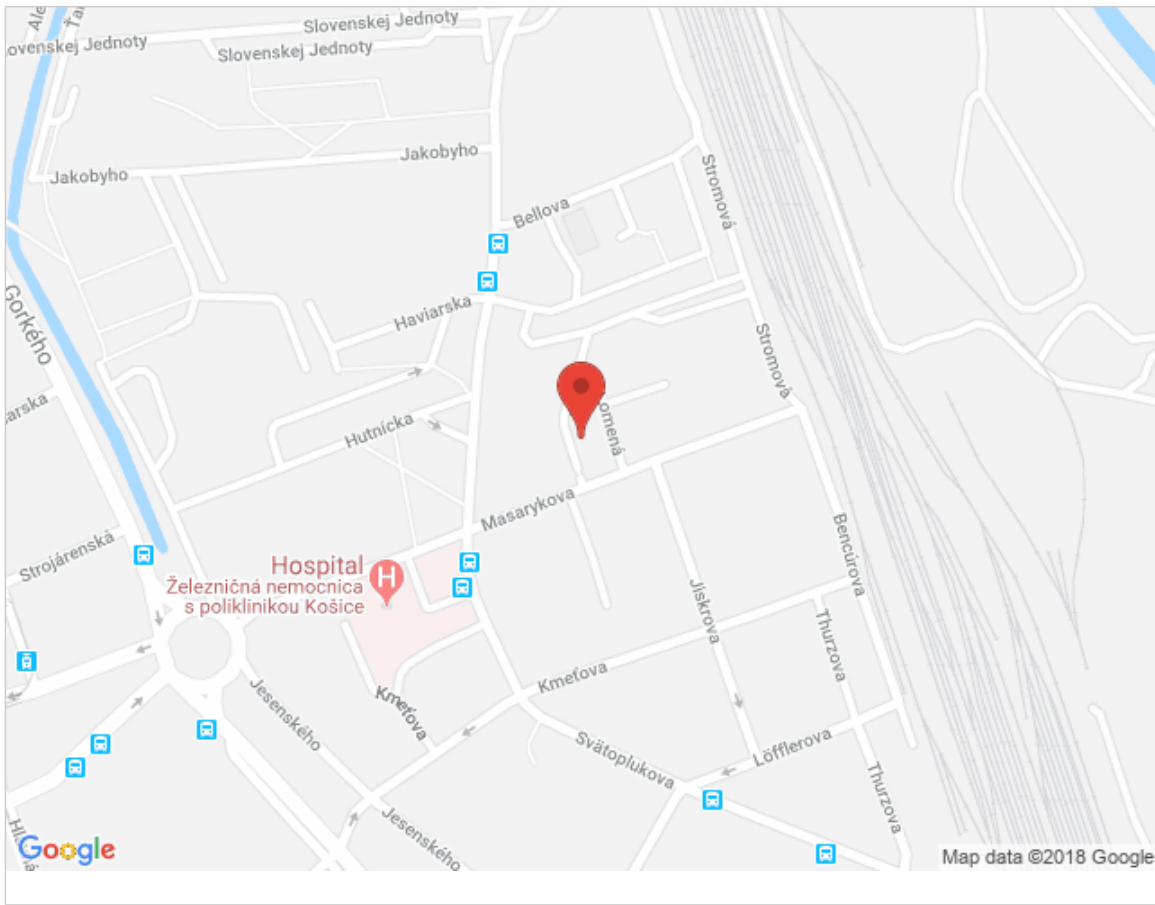
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Masarykova 10
040 01 Košice

T +421 55 7979 902

F +421 55 7979 904

E nip@ip.gov.sk





Leave

WHAT

The basic duration of the leave is min. four weeks. Upon reaching 33 years of age, the duration of your leave is min. 5 weeks.

WHERE

Act No. 311/2011 Labour Code and the labour contract concluded between the employee and the employer (including collective agreement, where appropriate).

Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

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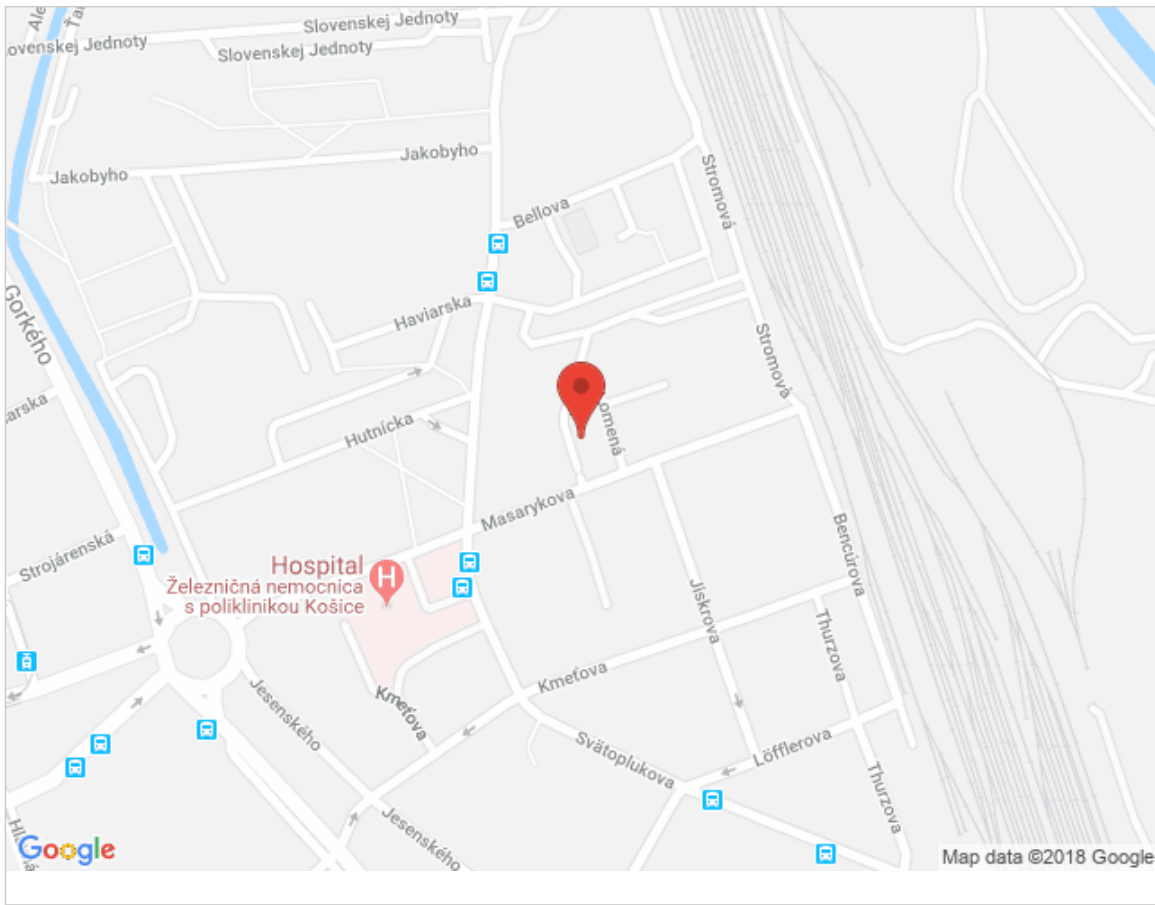
Masarykova 10

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F +421 55 7979 904

E nip@ip.gov.sk





Non-working days

WHAT

Non-working days are days of continuous rest during the week and holidays. The employer may order work during non-working days solely in exceptional cases.

WHERE

Act No. 311/2011 Labour Code and the labour contract concluded between the employee and the employer (including collective agreement, where appropriate). Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

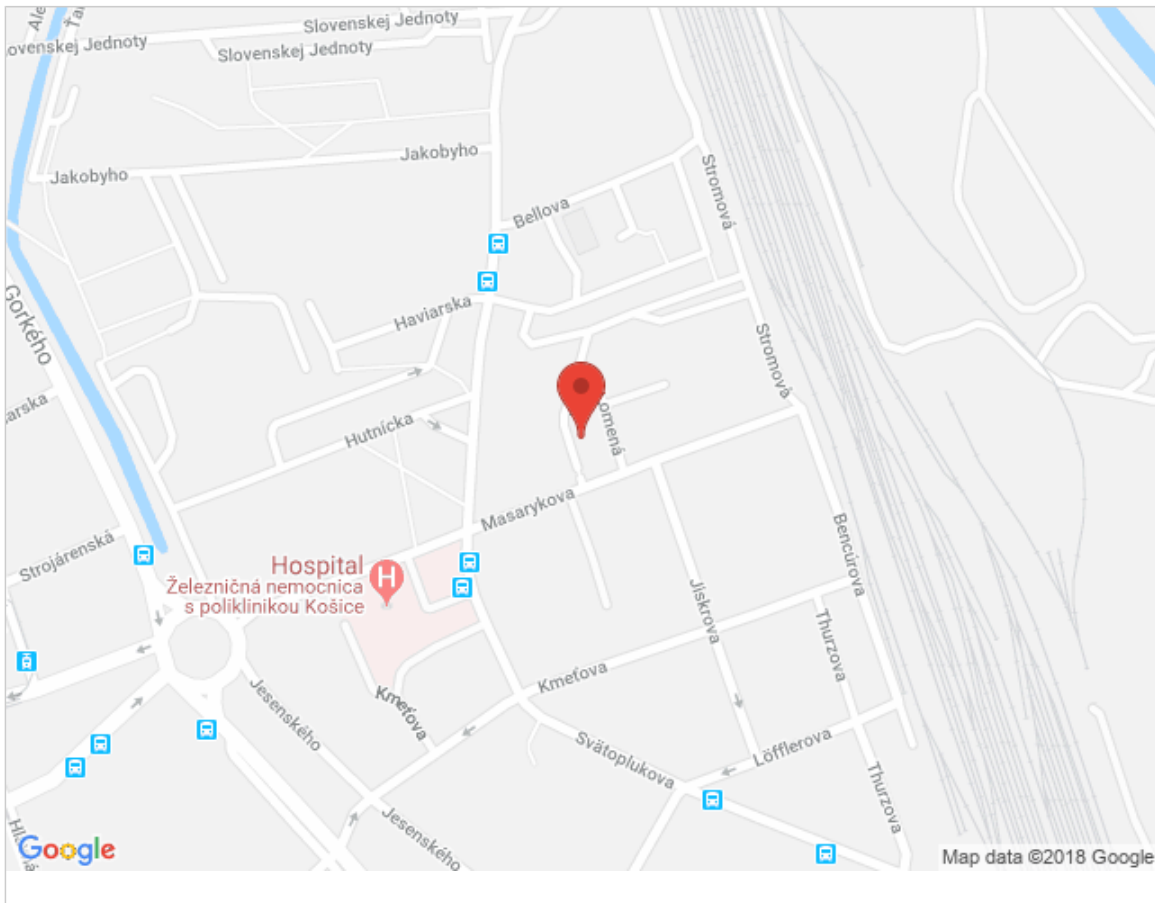
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Masarykova 10
040 01 Košice

T +421 55 7979 902

F +421 55 7979 904

E nip@ip.gov.sk





Breaks

WHAT

If your shift takes longer than 6 hours, the employer shall provide a rest and eating break of 30 minutes.

WHERE

Act No. 311/2011 Labour Code (including collective agreement, where appropriate). Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

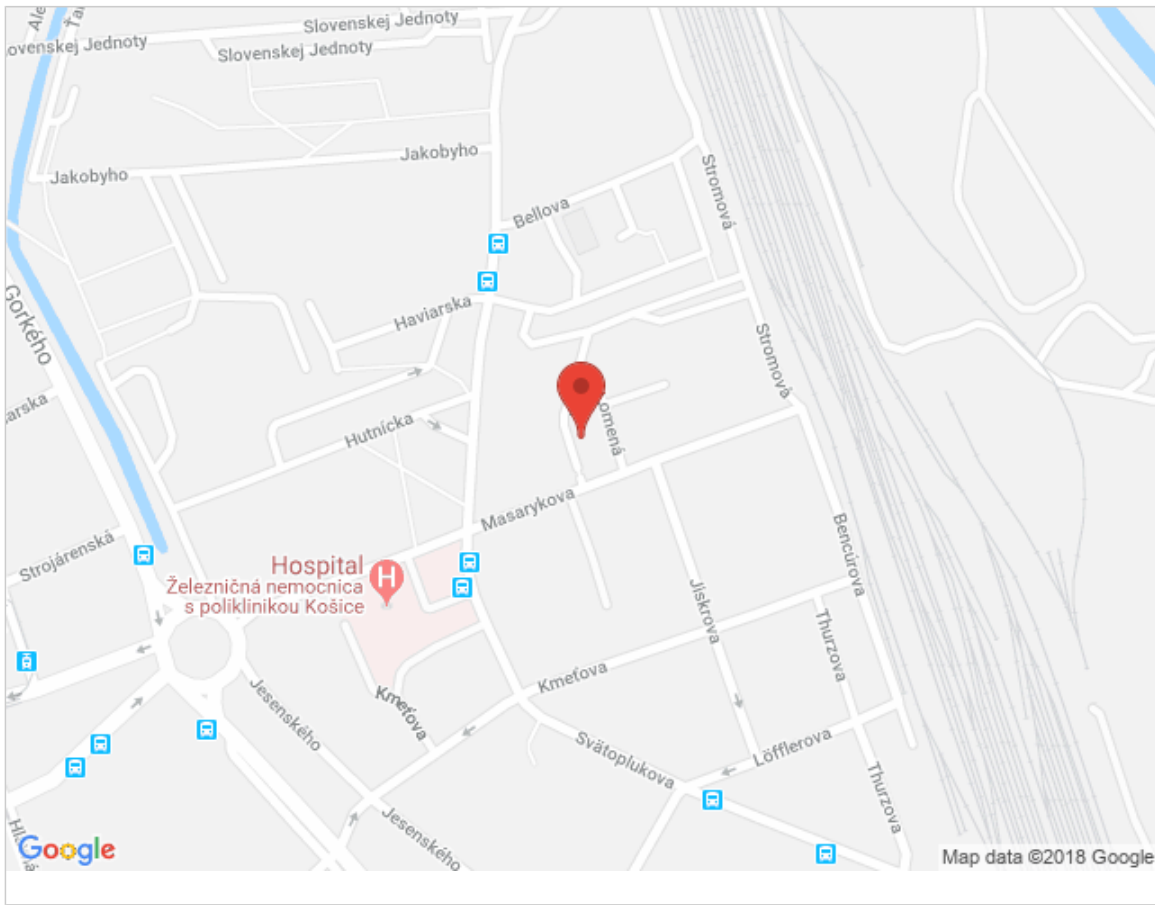
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Masarykova 10
040 01 Košice

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E nip@ip.gov.sk





Working time

WHAT

In general, the working time may not exceed 8 hours in the course of 24 hours. The working time of employees is max. 40 hours a week, or max. 38.75 hours a week in a 2-shift operation, or max. 37.5 hours a week in a 3-shift or permanent operation. The overtime work is regulated by the Labour Code.

WHERE

Act No. 311/2011 Labour Code and the labour contract concluded between the employee and the employer (including collective agreement, where appropriate). Please contact a local Labour Inspectorate for further information if you need advice. Contacts can be found on their official website (in English):

<http://www.ip.gov.sk/home/>

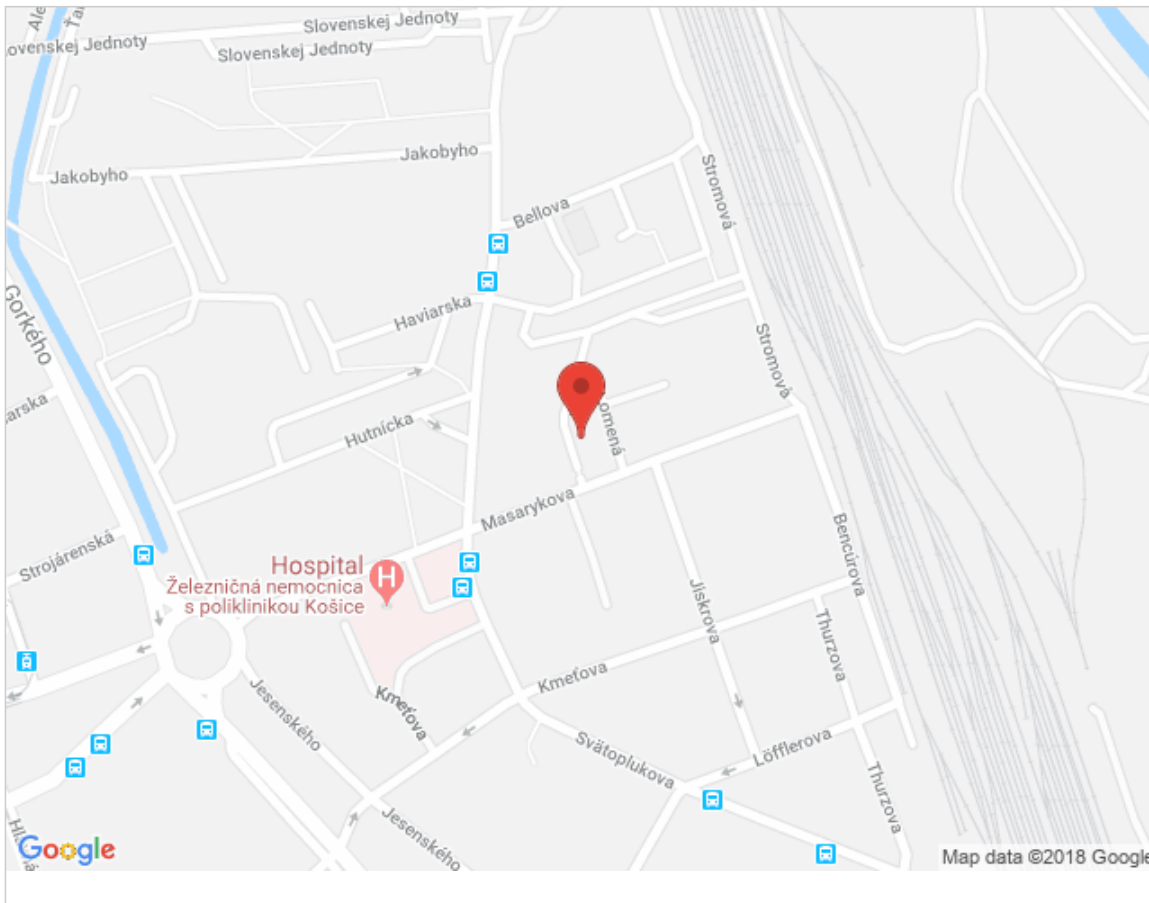
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E nip@ip.gov.sk



Problematic work in massage salons

WHAT

The staff of massage salons are often kept in isolation, live together in a flat secured by the employer without a possibility to learn Slovak, and are often deprived of their travel documents. They are frequently forced to work longer than permitted by the Labour Code.

WHERE

Announcement can be done at any Police Force Departments, a Regional Labour Inspectorate or the Migration Information Centre in Bratislava, at Central Office of Labour, Social Affairs and Family and at a local Office of Labour, Social Affairs and



Family. Any authority can help you navigate in the above situation. You can also ask for possibility to be granted tolerated residence.



The tying of employment to residence in Slovakia for the employee and his/her family members

WHAT

Employers are often aware of the fact that if they terminate the employment of a third country national (who was granted temporary residence for the purpose of employment), it would be very difficult for him/her to find a new job during the notice period and carry out the necessary formalities within the statutory deadlines. The Foreign Police would subsequently cancel not only the employee's residence, but also the residence of all other family members with temporary residence for the purpose of family reunification. This puts the employees into a vulnerable position and often forces them to accept the conditions they would otherwise reject. There are cases where the employer informed the Labour Office or the Foreign Police about the termination of the employment before expiry of the notice period as revenge against the foreigner who gave notice and decided to find a new job.

WHERE

Central Office of Labour, Social Affairs and Family, a local Office of Labour, Social Affairs and Family, a Foreign Police Department, a Regional Labour Inspectorate or the Migration Information Centre of IOM in Bratislava.



Work without a labour (work) contract

WHAT

Illegal employment where there is a risk of non-payment of the salary and non-provision for meals and leaves. No contributions to health insurance are paid, and there is no entitlement to the sickness benefit, unemployment benefit, pension and other social security benefits.

WHERE

Regional Labour Inspectorate according to the place of your stay. Please take a look at their website (in English): <http://www.ip.gov.sk/home/>

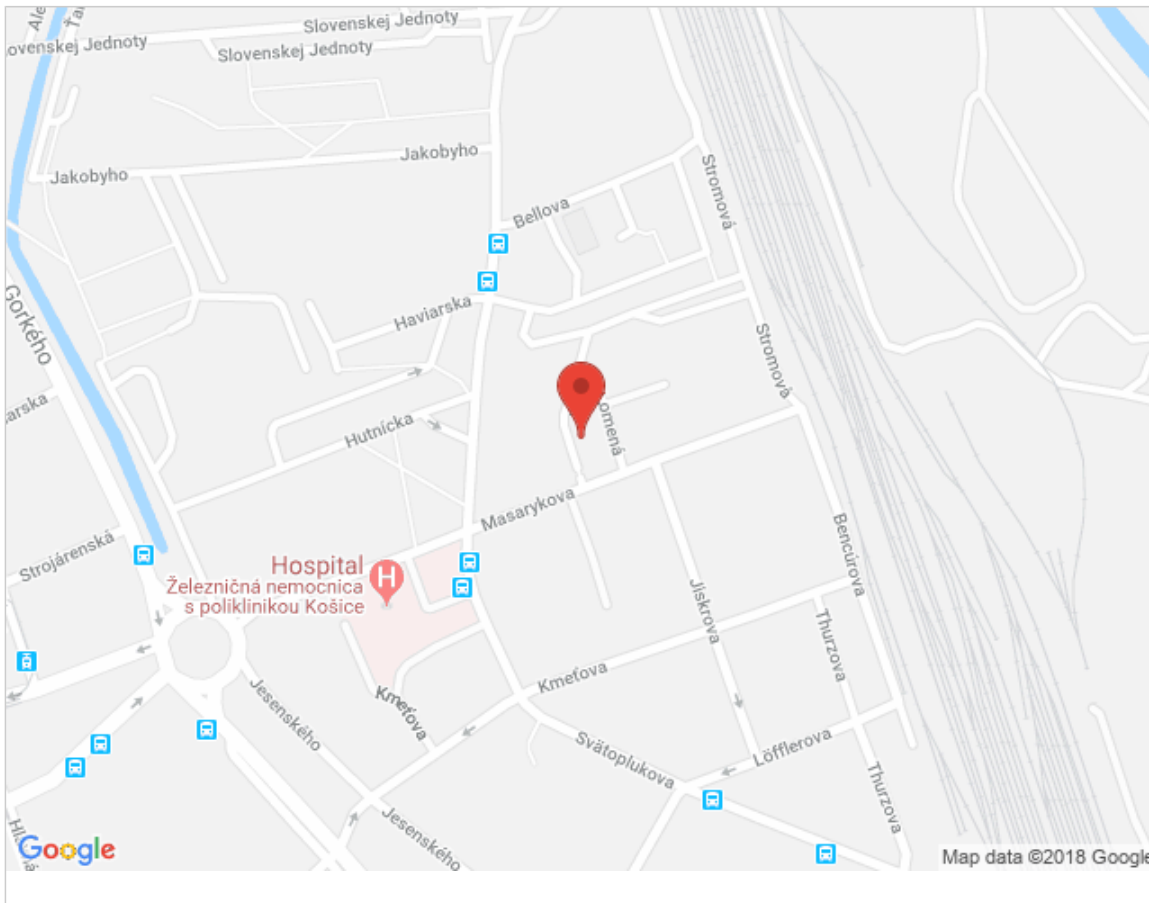
KOŠICE, SLOVENSKÁ REPUBLIKA

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E nip@ip.gov.sk



Regulated professions (Regulované povolania)

WHAT

Regulated professions are professions which cannot be pursued without meeting certain statutory conditions. If the subject of your business is an activity falling under regulated professions, you will have to have your qualification which you obtained abroad recognised in Slovakia. The competent authority is the Centre for Recognition of Diplomas at the Ministry of Education, Science, Research and Sports, some professional chambers, etc. The regulated professions are as follows:

1. Regulated trades
2. Craft trades



-
3. Economic professions
 4. Legal professions
 5. Sports activities
 6. Social services
 7. Teaching staff
 8. Medical staff
 9. Other
-

HOW

If you obtained your qualification of practitioner, dentist, pharmacist, nurse or midwife in a Member State after entry in the European Union, your qualification is recognised automatically. In the case of other professions where there has been no coordination of education among the EU Member States and in the case of all other qualifications acquired in a non-EU country, you have to have your qualification recognised. Your qualification certificate issued abroad will be recognised as equivalent to a qualification certificate issued in Slovakia upon comparing the education extent and content. The recognition of medical professional qualifications acquired in a non-EU country is carried out under a two-stage procedure. At stage 1, you must request the Ministry of Education, Science, Research and Sports to recognise your qualification certificate and you are subsequently required to pass an exam at a school providing identical study programmes in order to check your actual knowledge. In the case of regulated professions, you are required to have Slovak language skills to the extent needed for the performance of such professions. The language skills of medical staff are always checked by means of an exam. The verification of your qualifications begins with the delivery of a written application and the following annexes:

- a copy of the identity document;
- certified copies of the qualification certificates (apostilled or superlegalised in the case of non-EU countries);
- a record of completed subjects and passed exams;
- information or copy of the certificate of previous qualification obtained before the qualification forming the subject of the application;
- a document proving payment of the administrative fee of € 99.50;
- a document certifying the right of the education institution to provide the respective education (only non-EU countries); and



- a detailed content of the completed subjects – syllabi (non-EU countries).

The Ministry of Education, Science, Research and Sports shall issue a decision within three months for teaching, sports and medical professions and within two months for other regulated professions.

GOOD TO KNOW

The full list of regulated professions is available here (in Slovak):

https://www.minedu.sk/data/files/7200_zoznam-rp-2017-zapezp.xls

WHERE

Ministry of Education, Science, Research and Sports of the Slovak Republic (*Ministerstvo školstva, vedy, výskumu a športu SR*), Stredisko na uznávanie dokladov o vzdelaní – Centre for Recognition of Diplomas seated at Stromová 1, 813 30 Bratislava, tel: +421 2 5937 4623, email: sudv@minedu.sk

Their official website (in Slovak): www.minedu.sk/ More information about recognition (also in Slovak):

www.minedu.sk/uznavanie-dokladov-o-vzdelani-a-odbornych-kvalifikacii-zo-zahranicia/

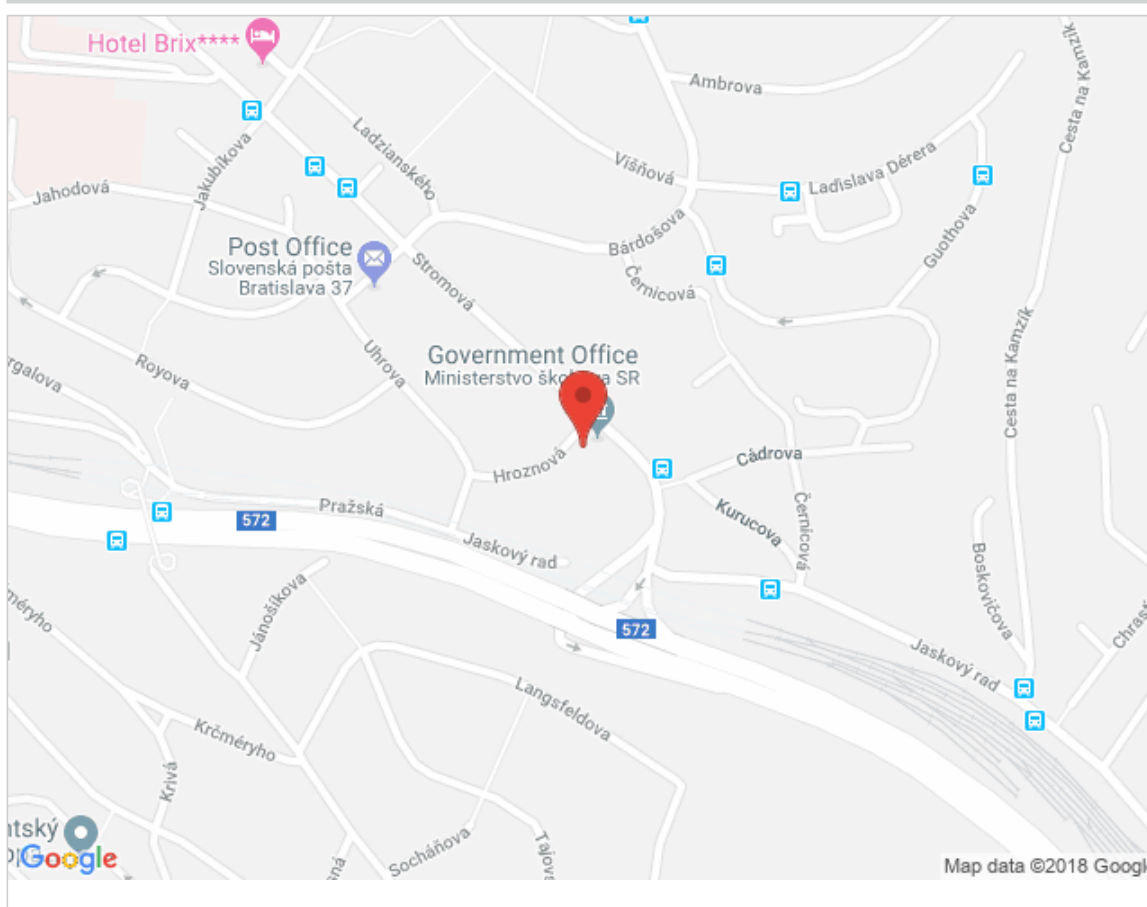
BRATISLAVA, SLOVENSKÁ REPUBLIKA

Ministry of Education, science,
research and sport of the Slovak
Republic (Ministerstva školstva, vedy,
výskumu a športu SR)
Stromová 1
813 30 Bratislava

T +421 (2) 59374111

E info@minedu.sk

<http://www.minedu.sk/scholarships-of-the-government-of-the-slovak-republic/>



Business incubators

WHAT

Depending on their type and focus, incubators provide care and good start conditions during the first years of business. They help new and developing entrepreneurs overcome the obstacles in order to start their businesses with as much success as possible.

WHO

WHERE



For more details about the procedure contact or see, for example, the Slovak Business Agency with the website (in Slovak):

<http://www.sbagency.sk/podnikatelske-a-technologicke-inkubatory>

or the Slovak Association of Business and Technology Incubators:

<http://saptisk.webnode.sk/>



How to plan your business

WHAT

GOOD TO KNOW

The two most common legal forms of business chosen by entrepreneurs – beginners – are the limited liability company (s. r. o.) and trade.

STEPS

STEP 1: If you plan to do business, you should come up with a business idea, i.e. the area or purpose of your business.

STEP 2: Before founding your business, you should prepare and produce a business plan.

STEP 3: Next, it is necessary to make a decision on the legal form for your business. For a more detailed overview of the possibilities, refer to 2.2.1.a Legal forms of business enterprise.

WHERE

For more details see, for example, the website of the Slovak Business Agency (in Slovak): www.sbagency.sk/ or www.sbagency.sk/pred-tym-nez-zacnete

Young Entrepreneurs Association of Slovakia (in Slovak): <https://zmps.sk/>

Information on how to prepare a business plan (in Slovak):



www.podnikajte.sk/financie/category/podnikatelsky-plan-vzor.xhtml

Obtaining digital certificates

WHAT

Digital certificate enables the equal position and validity of an electronic document against a paper/printed document; this allows to avoid a personal visit (contact) with respective authorities, to ask and to obtain some forms, information, permissions, confirmations etc., to file a tax return from home, and so on. A personalised digital certificate may be applied instead several printed documents, including some used by migrants in the country. For more information, see:

https://www.slovensko.sk/sk/agendy/agenda/_elektronicky-podpis-a-casova-pec/

The digital certificate is issued at a locally competent Clients Centre of the Ministry of Interior.

WHERE

List of the Clients Centres in Slovakia, situated in most of the Districts offices, with the office hours (in Slovak):

www.otvaracie-hodiny.sk/institucie/klientske-centra-uradov-ministerstva-vnutra/

Client Centre in Bratislava: www.minv.sk/?klientske-centrum-bratislava



Application for special statuses (liberal professions) – companies doing business under special regulations

WHAT

Free professions entail intellectual services based on knowledge which are performed – as scientific, literary, art, cultural, educational, teaching, medical, economic, engineering, legal, technical and natural science-based activities – on the basis of specific professional and legal regulations personally, under one's responsibility and autonomously in the interest of the clients and the public. Such professions include, for example: dentists, pharmacists, veterinarians, masseurs, psychologists, architects, surveyors, restorers, musicians, visual artists, dramatic artists, journalists, translators, etc. Persons practicing liberal professions are not required to have a trade licence for performing their activities and to register at the trade licensing department. In order to perform their activities, they must have a tax identification number assigned upon registration by the tax authority. In addition to the registration for tax purposes, many persons also need to be registered in a professional association or a chamber gathering persons who perform the same activity.

GOOD TO KNOW

For more details visit (in Slovak):

www.sbagency.sk/slobodne-povolania-spolocnosti-podnikajuce-podla-osobitnych-predpisov#.WPDZXFN96T8

www.podnikajte.sk/start-podnikania/c/845/category/pravne-formy/article/slobodne-povolania.xhtml

www.podnikajte.sk/start-podnikania/c/845/category/pravne-formy/article/slobodne



[-povolania.xhtml](#)

Information on bookkeeping (in Slovak):

www.financnasprava.sk/sk/podnikatelia/dane/dan-z-prijmov/fyzicke-osoby/slobodne-povolania

STEPS

You are required to meet the following conditions when opening a liberal profession:

STEP 1: Fulfil the special conditions applying to the liberal profession under the applicable law – qualifications, training, special exam, etc.;

STEP 2: Register at the Statistical Office of the Slovak Republic;

STEP 3: Register at the Tax Authority of the Slovak Republic – in order to obtain the tax registration number (within 30 days);

STEP 4: Register at the health insurance company and inform it about the change of the insurance payer category;

STEP 5: Register at the Social Insurance Company.

WHERE

More information is available at the Statistical Office at the place of your domicile (or in the district/regional capital).



Establishing a social enterprise (Založenie sociálneho podniku)

WHAT

Social enterprises are organisations between the public and the private sector. Although they work on a commercial basis, their main purpose is to serve in a certain manner to the communities of these people

GOOD TO KNOW

Forms and instructions (in Slovak) are available for downloading at:

http://www.upsvar.sk/vzory-ziadosti/vzory-ziadosti-pre-oblast-sluzieb-zamestnanosti/socialne-podniky.html?page_id=13262

WHERE

More information can be obtained from the Offices of Labour, Social Affairs and Family at the place of your domicile (or district town).



Opening a trade (Živnostenské podnikanie)

WHAT

Trade is a continuous activity operated independently, on one's own account, under one's own responsibility, for the purpose of making profit and under the conditions stipulated in the Trade Licensing Act. A trade licence is the right to perform trade and is valid within the entire territory of Slovakia. A trade licence holder may perform more than one activity, but must dispose of a trade licence for each. The trade licence holder is liable for the debts arising from his/her business activities without limit and with all his/her assets (including private ones). In principal, foreign persons may operate a trade under the same conditions and within the same extent as Slovak natural persons or Slovak legal entities, but must be mandatorily entered in the companies register (except for persons with permanent domicile in an EU Member State). Foreign persons can do business in Slovakia by establishing:

- an organisational unit of a foreign undertaking (in the case that you are an entrepreneur at the place of your permanent domicile with the same object of business), or
- a foreign undertaking (only in case you are not an entrepreneur at the place of your permanent domicile or you intend to do business in Slovakia with an object of business other than at the place of your permanent domicile).

The obtaining of the trade licence does not always entitle you to legally start a business in Slovakia. Depending on your citizenship and the type of residence in Slovakia, you can start a business, in certain cases, once you have been granted temporary residence for the purpose of business and/or after entry in the companies register.

The following general conditions apply to the opening of a trade: a minimum age of 18 years, full legal capacity, and integrity.

Special conditions for opening a trade apply to the natural person's [professional competence](#) (e.g. qualifications in the given field, professional training, taking of



qualification tests).

Natural persons meeting only the general conditions can open a free trade.
Natural persons meeting both the general and special conditions can open, in addition to the free trade, a craft trade or regulated trade.

It is important to know what is not considered a trade. For more details visit (in Slovak):

www.slovensko.sk/sk/agendy/agenda/_cinnosti-vylucene-zo-zivnostenskeho-podnikania

GOOD TO KNOW

Read more in the following pages (in various languages or Slovak):

www.mic.iom.sk/en/download/booklets/item/76-sole-trading-of-foreing-natinals-in-slovakia.html

www.podnikajte.sk/start-podnikania/c/3020/category/zivnost/article/ako-zalozit-zivnost-2017.xhtml

www.sbagency.sk/zakladne-kroky-pri-zakladani-zivnosti#.WPCbl1OGOT8

STEPS

In order to open a trade, it is necessary to obtain a trade licence issued by the competent local district (trade licensing) office according to your domicile on the basis of the trade notification. The procedure is as follows:

STEP 1: Fill in the form (in Slovak) – available at
<http://www.minv.sk/?vzory-tlaciv-pre-fo&subor=21267>



STEP 2: Present a document proving your competence or the competence of a responsible representative to operate a trade in the case of a craft trade or regulated trade (to be proven with a craftsman's certificate, school certificate, diploma, licence, etc.).

STEP 3: Present the document of appointment, the consent and the statement of the responsible representative (provided that a responsible representative has been appointed). If you do not have a residence permit (temporary or permanent residence) in Slovakia at the time of the trade notification or you fail to meet the special conditions for operating a trade, you must appoint a responsible representative.

STEP 4: Present a document proving your right to use the real property stated as the place of business. This right is to be proved by the deed of ownership/extract from the deed of ownership (in case you own the real property) or by the rental contract (in case you intend to do business at the rented premises; the rental contract must explicitly state that the rented premises can serve for business purposes). Such a right can be replaced with a written consent of the real property owner to the use of the premises by the third person for the purpose of operating a trade, including a document certifying the ownership of the real property.

STEP 5: Present an extract from the criminal registry from your country of origin or from the country in which you stayed continuously for more than six months throughout the last five years. If you are a Slovak natural person, you are only required to state the data needed to request an extract from the criminal registry of Slovakia (in this case, you are not required to present an extract from the criminal registry from your country of origin).

STEP 6: Pay the applicable administrative fee.

WHERE

Visit a respective Trade Licensing Office in your district.



ATTENTION

If you are:

A third country national with permanent residence in Slovakia, you must:

- obtain a trade licence;

A third country national with a certain type of temporary residence in Slovakia, you must:

- obtain a trade licence, and
- be entered in the companies register (the entry in the companies register is not required if you have permanent residence in an EU Member State);

A third country national without residence in Slovakia, you must:

- appoint a responsible representative,
- obtain a trade licence,
- obtain temporary (or permanent) residence, and
- be entered in the companies register (the entry in the companies register is not required if you have permanent residence in an EU Member State).

A national of an EU Member State, you must:

- appoint a responsible representative (unless you register your residence in Slovakia),
- obtain a trade licence.



Establishing a limited liability company

WHAT

A limited liability company (s. r. o.) is a type of undertaking and one of the most frequent forms of business. This type of company can be established by one or more founders (not more than 50).

You should take the following steps:

HOW

NOTE: It is rather complicated to start business with a limited liability company; we therefore recommend using the services of a lawyer or another expert with respect to the establishment of the company.

GOOD TO KNOW

For more information, see these websites (in Slovak or English):

<http://www.mic.iom.sk/sk/podnikanie/obchodne-spolocnosti.html>

<http://www.sbagency.sk/sites/default/files/sk.pdf>

<http://www.zalozeniesropostup.sk/>

STEPS

STEP 1: Establish the company: At the first stage, you must set the business name,



the objects of business and the company seat, and draw up a partnership agreement or a deed of foundation (the signatures must be verified by a notary public).

STEP 2: Obtain a trade licence: The trade licence entitles the entrepreneur to perform business activities. The agent (executive manager) of the newly established company must apply for a trade licence for the objects of the limited liability company. The trade licence is issued by the trade licensing department of the district office or by the trade licensing office. The particular district office depends on the seat of the new company. For the addresses of trade licensing offices visit: <http://www.minv.sk/?zivnostenske-podnikanie>

STEP 3: Pay up the capital: a limited liability company is required to create a capital of at least € 5,000. The minimum contribution per partner is € 750.

STEP 4: Request the consent of the tax administrator: both natural persons and legal entities are required by law to prove before the entry of the company in the companies register that the founders (partners) of the limited liability company have no tax arrears. This is proven by the consent of the tax administrator. The consent is issued by the competent local tax authority on the basis of a written request.

STEP 5: Entry in the companies register: The application for entry in the companies register must be filed at the local commercial court according to the company's seat. The application for entry must be filed not later than 90 days from the founding of the company or from the delivery of the trade licence. Before the submission of the application for entry, a substantial part of the capital must be paid up (or the entire amount in the case of a sole founder).

STEP 6: Registration by the tax authority: The newly founded company entered in the companies register must be registered by the tax authority within 30 days. The tax registration form is available at:

<https://www.financnasprava.sk/sk/titulna-stranka>



WHERE

Visit a trade licensing office in your district.

Public procurement (Verejné obstarávanie)

WHAT

Public procurement represents rules and procedures for contracts on goods delivery, performance of building works, provision of services, design competition and management through public procurement. The aim of public procurement is to ensure transparent and effective use of public funds in accordance with the Public Procurement Act.

WHO

A contracting authority is:

- the Slovak Republic represented by its authorities;
- a municipality;
- a higher territorial unit;
- a legal entity founded or established for a special purpose of meeting needs in the general interest which do not have an industrial or commercial nature, and
 - fully or mostly financed by the contracting authority as per the previous points;
 - controlled by the contracting authority as per the previous points, or;
 - the contracting authority as per the previous points appoints or elects more than a half of the members of its managing body or control body;
- an association of legal entities where at least one public authority as per the previous points is its member;
- a legal entity in which the public authority (as listed above) exercises direct



or indirect exclusive control.

A contracting entity is:

- a legal entity over which a contracting authority exercises direct or indirect dominant influence on the basis of an ownership right, financial share or applicable rules, and which performs at least one of its activities in the energy and heat energy sector, water management, transport, postal services or in the sector of use of a geographically defined area; dominant influence means that the contracting authority directly or indirectly
- holds the majority of the shares or the majority stake;
- controls a majority share in the voting rights; or
- appoints more than a half of the members of the management body or other executive body or control body;
- a legal entity performing at least one of the activities in the sectors listed above on the basis of special rights or exclusive rights.

HOW

Public procurement procedures: open procedure, restricted procedure, negotiated procedure (with publishing, direct negotiated procedure), competitive dialogue.

GOOD TO KNOW

The Public Procurement Authority publishes within its competences the electronic Public Procurement Bulletin containing notices used in public procurement and other information. The bulletin is available at (in Slovak):

<https://www.uvo.gov.sk/vestnik-590.html>

WHERE

Public Procurement Authority (*Úrad pre verejné obstarávanie*), see this website for more information (in Slovak): www.uvo.gov.sk





Health and safety at work

WHAT

If you are an entrepreneur and have employees, you must follow the general principles of prevention to ensure safety and protection of health at work, including provision of information, education and the organisation of work and means.

WHO

Employees

HOW

The Labour Code defines the general prevention principles, the employer's general duties, employees' rights and obligations, etc.

WHERE

For more details, visit (in Slovak):

https://www.slovensko.sk/sk/agendy/agenda/_bezpecnost-a-ochrana-zdravia-p/

<https://www.podnikajte.sk/pravo-a-legislativa/c/2633/category/zakonne-povinnosti-podnikatela/article/bozp-prvy-zamestnanec-povinnosti.xhtml>



Social insurance (Sociálne poistenie)

WHAT

Your obligation to pay social insurance depends on the income you reach in the particular calendar year. This obligation arises one year following the calendar year in which your income reached the required amount. If during the calendar year your income reaches the legally set limit, you are obliged to pay social insurance from July 1st of the next year and to register at the Social Insurance Company by July 9th.

GOOD TO KNOW

You are required to prove the amount of your income with an extract from your tax return by June 30th.

WHERE

For more information, visit the Social Insurance Agency at the place of your stay (or in the district/regional capital): <http://www.socpoist.sk> or contact them (in English): www.socpoist.sk/contacts/48749s

For more information, see the following website (in Slovak):

[www.socpoist.sk/2088-menu/55369s#Platenie poistného a príspevkov](http://www.socpoist.sk/2088-menu/55369s#Platenie_poistného_a_príspevkov) and (in English):

www.mic.iom.sk/en/download/booklets/item/76-sole-trading-of-foreign-nationals-in-slovakia.html





Double-entry bookkeeping (Podvojné účtovníctvo)

WHAT

This type of bookkeeping applies to companies.

WHERE

Accounting Act: <https://goo.gl/YtCc1D>

For more information, contact the Tax Authority of the Slovak Republic (in Slovak):

<http://www.uradysr.sk/danovy-urad/> or read here (in English):

<http://www.mic.iom.sk/en/download/booklets/item/76-sole-trading-of-foreing-natin-als-in-slovakia.html> or (in Slovak):

www.sbagency.sk/uctovnictvo-firmy#.WPDr41OGOT8



Single-entry bookkeeping (Jednoduché účtovníctvo)

WHAT

This type of bookkeeping can be used by natural persons or entrepreneurs subject to a special regulation. The tax base is calculated on the basis of the income and expenses at the moment of their payment by bank transfer or cash.

WHERE

Accounting Act: <https://goo.gl/YtCc1D>

For more information, contact the Tax Authority of the Slovak Republic (in Slovak): www.uradysr.sk/danovy-urad/ or read here (in English):

<http://www.mic.iom.sk/en/download/booklets/item/76-sole-trading-of-foreing-natin-als-in-slovakia.html> or (in Slovak):

www.sbagency.sk/uctovnictvo-firmy#.WPDr41OGOT8



Cooperative

WHAT

It is an association of an open number of persons established for the purposes of doing business or ensuring the economic social or other needs of its members. It must have at least five members who are natural persons or two members who are legal entities.

WHERE

For more details, see the following websites (in various languages):

<http://www.mic.iom.sk/sk/podnikanie/obchodne-spolocnosti.html>

<http://www.sbagency.sk/prehľad-foriem-podnikania-v-sr#.WO4ZKFOGOT9>



Limited Partnership (k.s.)

WHAT

This type of company has at least two partners, where one or more partners are liable for the company's debts without limit – with all their assets (general partner), and one or more partners are liable for the company's debts up to the amount of their outstanding capital contributions.

WHERE

For more details, see the following websites (in various languages):

<http://www.sbagency.sk/prehľad-foriem-podnikania-v-sr#.WO4ZKFOGOT9>

<http://www.mic.iom.sk/sk/podnikanie/obchodne-spolocnosti.html>



General Partnership (v. o. s.)

WHAT

It is a company in which at least two persons do business under a common business name and are liable for the company's debts jointly and severally with all their assets. The capital is made up of the partners' contributions. –The company is not required to create capital, unless otherwise provided in the deed of association. This form of business is used for small-scale business activities, where the risk of unlimited liability is relatively small (e.g. family businesses, crafts, retail).

WHERE

For more details, see the following websites (in various languages):

<http://www.mic.iom.sk/sk/podnikanie/obchodne-spolocnosti.html>

<http://www.sbagency.sk/prehľad-foriem-podnikania-v-sr#.WO4JNFOGOT8>



Join Stock company (Akciová spoločnosť)

WHAT

A joint stock company can be founded by one legal entity or at least two natural persons. Its capital is allocated into a certain number of shares with a certain nominal value. The founders of the joint stock company sell the shares to shareholders and thus acquire the capital.

WHERE

For more details, see the following websites (in various languages):

<http://www.sbagency.sk/prehľad-foriem-podnikania-v-sr#.WO4JNFOGOT8>

<https://www.podnikajte.sk/start-podnikania/c/38/category/ine-obchodne-spolocnosti-a-druzstvo/article/charakteristika-as.xhtml>



Natural person – ENTREPRENEUR (Fyzická osoba podnikateľ)

WHAT

This form of business is recommended if you want to do business on your own, without other persons (partners). In this case, you are liable for your debts with all your assets.

WHERE

For more details, see the following websites (in various languages):

www.mic.iom.sk/sk/podnikanie/zivnostenske-podnikanie.html

<http://www.sbagency.sk/prehľad-foriem-podnikania-v-sr#.WO4JNFOGOT8>

<http://www.mic.iom.sk/en/download/booklets/item/76-sole-trading-of-foreign-nationals-in-slovakia.html>

Termination of employment by employer (Výpoveď daná zamestnávateľom)

WHAT

1. The employment can be terminated by the employer:
 - by agreement;
 - by giving notice;
 - by immediate dismissal;



-
- by termination during the probationary period.
2. The employment established for a definite period of time terminates upon expiry of the agreed period.
 3. Unless otherwise terminated, the employment of a foreigner or a stateless person shall terminate
 - upon cessation of his/her residence in Slovakia under an enforceable decision on withdrawal of the residence permit;
 - upon entry into force of a court decision ordering the expulsion of the person from the Slovak Republic;
 - upon expiry of the period for which the permit for residence in the country was issued.
 4. The employment ceases upon the death of the employee.
-

WHO

The employer may dismiss an employee only for the following reasons:

- a) if the employer or part thereof is wound up or relocated;
- b) if the employee becomes redundant by virtue of the employer or competent body issuing a written resolution on change in duties, technical equipment or reduction in the number of employees with the aim of securing work efficiency, or on other organisational change;
- c) a medical opinion states that the employee's health condition has caused the long-term loss of his/her ability to perform his/her previous work or if he/she can no longer perform such work as a result of an occupational disease or the risk of such disease, or if he/she has already reached the maximum permitted level of exposure in the work place as determined by a decision of a competent public health body;
- d) the employee 1. fails to meet the preconditions set by legal regulations for the performance of the agreed work; 2. ceases to fulfil the requirements under Article 42(2); 3. fails to fulfil due to no fault of the employer, the requirements for the proper performance of the agreed work determined by the employer in internal regulations; or 4. does not satisfactorily fulfil the work tasks, and the employer has



in the preceding six months challenged him in writing to rectify the insufficiencies, and the employee failed to do so within a reasonable period of time;

e) if there are reasons on the part of the employee, for which the employer might immediately terminate the employment relationship with him/her, or by virtue of less grave breaches of labour discipline; for less grave breaches of labour discipline, the employee may be given a notice if, with respect to breach of labour discipline, he/she has been cautioned in writing within the previous six months as to the possibility of notice.

An employer may give an employee notice, unless given on grounds of unsatisfactory fulfilment of working tasks, for less serious breach of labour discipline or for reasons for which immediate termination of employment relationship is applicable, only in case where

a) the employer does not have the possibility to further employ the employee, not even for a reduced working time, at the place which was agreed as the place of work performance;

b) the employee is not willing to shift to other work suitable for him offered to him/her by the employer at the place of work agreed as the place of work performance or undertake the necessary training for this other work.

An employer, due to breach of labour discipline or for a reason for immediate termination of employment relationship, may give notice to the employee only within a period of two months from the day the employer learnt about the reason for notice, and, in the case of a breach of labour discipline abroad, within two months from the employee's return from abroad, this always within one year from the day when the reason for notice occurred.

Where, within the period of two months stipulated in paragraph (3), the employee's conduct in which breach of labour discipline may be witnessed becomes the subject of proceedings of another body, notice may still be given within two months from the day when the employer learnt about the outcome of such proceedings.



If the employer intends to give a notice to an employee on the ground of breaching the labour discipline, he/she shall be obliged to acquaint the employee with the reason and enable him/her to give his/her statement on this.



Registration in the Social Insurance Company

WHERE

Local office of the Social Insurance Company (*Sociálna poisťovňa*) according to the place of your stay can be found here: www.socpoist.sk/kontakty-xly/48023s and/or contacted (in English) here: www.socpoist.sk/contacts/48749s



Payment of taxes

WHAT

Obligation to pay at the end of March – every year.

WHERE

At the Tax office by place of your stay.



Minimum salary

WHAT

Each employee is legally entitled to a salary at least in the minimum wage amount. The minimum wage is determined by the Government of the Slovak Republic on an annual basis in a resolution stating two amounts: the amount in € per month (monthly minimum wage) and the amount in € per hour worked (hourly minimum wage). The monthly minimum wage since January 1st, 2018 is 480 € , hourly minimum wage 2,76 €.

WHERE

For more details, visit the website of the Ministry of Labour, Social Affairs and Family (in Slovak):

www.employment.gov.sk/sk/praca-zamestnanost/vztah-zamestnanca-zamestnavateľa/odmenovanie/minimalna-mzda/



Registration in the insurance payers' register (health insurance company)

WHAT

You must register your employees in the health insurance company.

The notice on the rise, change and termination of the insurance payer must be submitted to the health insurance company in which your employees are insured not later than eight days from the start date of the employment.

WHERE

See, for example, the website of Všeobecná zdravotná poisťovňa (in Slovak):
www.vszp.sk/poistenci/tlaciva/prihlaska-poistenca/



Employer's registration sheet for the Social Insurance Company

WHAT

The employer must register himself/herself and the new employee in the employers' register of the Social Insurance Company using an employer's registration sheet – not later than 8 days from the day the employer began employing at least one employee.

WHERE

To download a registration sheet at (in Slovak):

www.socpoist.sk/616/1567s?prm2=39206

Feel free to contact them at (in English): www.socpoist.sk/contacts/48749s



Labour contract (pracovná zmluva)

WHAT

A labour contract is the basic contract under an employment relationship between the employee and the employer. The contract must be made in written.

WHERE

This type of relationship is governed by the Labour Code, read more (in Slovak): www.employment.gov.sk/sk/praca-zamestnanost/vztah-zamestnanca-zamestnavateľa/zakonnik-prace/legislativa.html

Selling a company

WHAT

Selling a company in Slovakia requires a number of actions from tax and legal standpoints.

GOOD TO KNOW

It is highly recommended to contact experts (e.g. lawyers, economic experts, company accountants) before doing anything, to make sure you have considered all possibilities (e.g. the company has debts) and prepared all necessary.



STEPS

STEP 1: Gather all information necessary and consult the procedure with a specialist in the field. Examine if there are any debts and if the company can pay them.

STEP 2: Examine if somebody has not a pre-emption right, then assess the property, rights, debts, claims and other assets of the company.

STEP 3: Prepare a precise contract with the buyer, best with the help of an experienced lawyer. The contract for the sale of the Slovak company must be in writing and the signatures of the seller and the buyer must be certified.

STEP 4: Notify the change in the data about the company in the regional court, a local Tax Office, the Commercial Register.

WHERE

<https://www.etrend.sk/podnikanie/ako-postupovat-pri-predaji-firmy.html>



Bankruptcy

WHAT

Bankruptcy is a legal status of a person or entity that cannot pay the debts.

GOOD TO KNOW

It is highly recommended to contact experts (e.g. lawyers, economic experts, company accountants) before doing anything, to make sure you have considered all possibilities and prepared all necessary.

STEPS

STEP 1: To go bankruptcy, there has to be the existence of insolvency or over-debtedness. There has to be also an asset that can cover the start-up costs of bankruptcy proceedings. Contact the appropriate Centre for Legal Aid (according to the place of your stay) (in

English): <http://www.centrumpravnejpomoci.sk/legal-aid>

STEP 2: Submit the application for starting the bankruptcy proceedings.

STEP 3: The bankruptcy proceedings are initiated by the regional court.

STEP 4: The court assigns a liquidator who will take control over your assets.

STEP 5: Submitting a restructuring plan controlled by the administrator/liquidator.



WHERE

You can find the responsible court here (in Slovak):

<https://obcan.justice.sk/infosud/-/infosud/zoznam/sud>

You can obtain more information on personal bankruptcy here (in Slovak):

<http://www.centrumpravnejpomoci.sk/potrebujem-pravnu-pomoc/osobny-bankrot>

Centre for Legal Aid (Centrum právnej
pomoci)

T 0650 105 100

<http://www.centrumpravnejpomoci.sk/>



Closing down a self-employed status

WHAT

A trade licence holder can decide to cancel or close down his/her trade at any time. The trade can be cancelled (closed down) in person at the local district office and its trade licensing department (single contact point) according to the person's domicile or, alternatively, by means of electronic communication.

GOOD TO KNOW

NOTE: The closing down of trade is free of charge, i.e. no e-duty stamps are required.

It is highly recommended to contact experts (e.g. lawyers, economic experts, company accountants) before doing anything, to make sure you have considered all possibilities and prepared all necessary.

WHERE

At the district Trade Licensing Office at the place of your residence (or in the district/regional capital) – see www.minv.sk/?odbor_zivnostenskeho_podnikania

For more information, read (in Slovak):

www.slovensko.sk/sk/zivotne-situacie/zivotna-situacia/_ukoncenie-zivnostenskeho-podnikania/

<https://www.podnikajte.sk/pravo-a-legislativa/c/2110/category/ukoncenie-podnikania/article/zrusenie-zivnosti-2015.xhtml>





Closing down an unlimited company

WHAT

In general, the company closes down to the date of its removal from the companies' register. The unlimited company can close down once it has been dissolved; it can be dissolved by liquidation (or without liquidation). In case of the former, the closing down needs to follow a certain procedure – see steps below.

NOTE: Liquidation of an unlimited company in Slovakia is not required if: the capital of the company is transferred to its legal successor, the company has no assets, bankruptcy proceedings were halted for the lack of assets etc.

GOOD TO KNOW

It is highly recommended to contact experts (e.g. lawyers, economic experts, company accountants) before doing anything, to make sure you have considered all possibilities and prepared all necessary.

STEPS

STEP 1: Adopt of a decision by all shareholders to dissolve the company and appoint a respective liquidator.

STEP 2: Apply for the registration of changes concerning the company in the Commercial Register.

STEP 3: Draw up at the date of entry into liquidation a liquidation balance sheet



and notify it to all known creditors.

STEP 4: In the process, the liquidator should apply the claims of the company, cancel the bank accounts of the company, liquidate the company's assets and complete the unfinished businesses of the company.

STEP 5: To the expiry date, draw up annual accounts together with a final report on the course of the liquidation and the distribution of surplus property that arises from the liquidation (liquidation balance).

STEP 6: Request the approval of the competent Tax Office with the removal of the company from the Commercial Register and, subsequently, submit a proposal for the removal of the company from the Commercial Register within 90 days after the completion of liquidation.

WHERE

A local Tax Office according to the place of your residence, the Commercial Register. For more information read (in English):

<http://www.akmv.sk/en/news/business-law/liquidation-of-the-company-in-slovakia>



Closing down a limited company

WHAT

Closing down a business means ending its all economic or logistical activities that keep a business running. The closing down needs to follow a certain procedure:

GOOD TO KNOW

It is highly recommended to contact experts (e.g. lawyers, economic experts, company accountants) before doing anything, to make sure you have considered all possibilities and prepared all necessary.

WHERE

At a respective Tax office by place of your stay and at your social insurer as well as health insurer. For more details see (in Slovak):

www.slovensko.sk/sk/zivotne-situacie/zivotna-situacia/_ukoncenie-spolocnosti-sro/

or www.podnikajte.sk/temy/tema/zrusenie-sro.xhtml

Registering a tax registration number

WHAT

The tax registration number (DIČ) is a unique 10-digit identifier used by the tax



entity when communicating with the tax administrator. The tax registration number is assigned by the tax administrator on the basis of the request for registration for income tax purposes or on the basis of automatic registration.

WHO

If you are a business entity (natural person or legal entity), you must apply for registration at the tax administrator who shall assign to you a tax registration number and issue a document certifying such a registration.

HOW

The application form (in Slovak) is available for downloading here:

<https://pfseform.financnasprava.sk/Formulare/eFormVzor/REG/form.238.html>

or www.financnasprava.sk/sk/obcania/dane/dan-z-prijmov/_registrovanie

WHEN

The deadline for the filing of the registration application is 30 days from the obtaining of the business permit or licence.

GOOD TO KNOW

If your 12-month turnover exceeds the legal limit of € 49,790 , you must also register as a VAT payer. In this case, the entrepreneur shall obtain the value-added tax payer registration number (“IČ DPH”).

For more details see:

<https://www.podnikajte.sk/start-podnikania/c/2188/category/registracne-povinnosti/article/ico-dic-icdph.xhtml>



WHERE

The tax authority at the place of your residence (or the tax authority closest to it).

Search for your tax office in this wizard (in Slovak):

www.financnasprava.sk/sk/kontakt/kontakty-na-urady

Local taxes

WHAT

These taxes are imposed by towns/municipalities and include local taxes (real property tax, dog tax, tax on the use of public spaces, accommodation tax, vending machine tax, non-gambling gaming machine tax, tax on vehicle entry and stay in the historical part of the town, nuclear facility tax) or a fee for municipal waste and minor building waste.

WHERE

More details for citizens and residents:

<https://www.financnasprava.sk/sk/obcania/dane/miestne-dane>

More details for non-residents (in Slovak):

<https://www.financnasprava.sk/sk/obcania/dane/dan-z-prijmov/cudzinci-v-sr>



Excise taxes

WHAT

Excise taxes represents indirect taxes on selected types of goods:

- alcoholic drinks;
- electricity, coal and natural gas;
- mineral oils;
- tobacco products.

WHERE

More details for citizens and residents:

<https://www.financnasprava.sk/sk/obcania/dane/dan-z-pridanej-hodnoty>

More details for non-residents (in Slovak):

<https://www.financnasprava.sk/sk/obcania/dane/dan-z-prijmov/cudzinci-v-sr>



Value-added tax (VAT)

WHAT

: If you are a Slovak citizen or resident (or also a non-resident), you are obliged to pay the following taxes in certain situations:

- sale of real property;
 - rental of real property;
- purchase of a new vehicle;

WHERE

More details for citizens and residents:

<https://www.financnasprava.sk/sk/obcania/dane/dan-z-pridanej-hodnoty>

More details for non-residents (in Slovak):

<https://www.financnasprava.sk/sk/obcania/dane/dan-z-prijmov/cudzinci-v-sr>



Income tax

WHAT

The obligation to pay the income tax and file the tax return applies to all citizens and residents (i.e. natural persons with permanent residence and persons with usual stay in Slovakia for at least 183 days in a calendar year, as well as legal entities with registered seat or centre of effective management in Slovakia) who reached a taxable income (i.e. income subject to tax and not exempted from tax) of € 1,901.67 and more in the taxation period (calendar year) 2016. If you are a non-resident (a natural person without permanent residence or usual stay in Slovakia or legal entity without a registered seat or centre of effective management in Slovakia), you are obliged to file a tax return in case your total taxable income from sources within Slovakia exceeded € 1,901.67 in the taxation period (calendar year) or if you recorded a tax loss. The tax return for the calendar year must be filed within three calendar months after the end of the taxation period (by March 31st). This is also the deadline for the payment of the tax.

WHERE

More details for citizens and residents:

<https://www.financnasprava.sk/sk/obcacia/dane/dan-z-prijmov>

More details for non-residents (in Slovak):

<https://www.financnasprava.sk/sk/obcacia/dane/dan-z-prijmov/cudzinci-v-sr>

Avoiding double taxation



WHAT

Double taxation of income represents a situation where the same income of a tax payer is subject to taxation in the tax payer's state of residence and in the source state. In the case of states with which Slovakia concluded agreements on avoiding double taxation, the respective agreement shall apply. Double taxation in Slovakia is avoided in these cases. For the agreements, see (in Slovak):

<https://www.financnasprava.sk/sk/financna-sprava/legislativa/dane/priame-dane/dan-z-prijmov/medzinarodne-zdanenie>

WHO

Double taxation is applicable to you if you are a resident of one country and have income from another country.

WHERE

Tax Authority at the place of your residence (or the Tax Authority closest to it) can be found here (in Slovak): www.financnasprava.sk/sk/kontakt/kontakty-na-urady

Slovak Business Agency

WHERE

Please, consult the Slovak Business Agency by contacting them here (in English): www.sagency.sk/en/slovak-business-agency



BRATISLAVA, SLOVENSKÁ REPUBLIKA

Slovak Business Agency

Karadžičova 2

811 09 Bratislava

T +421 2 203 63 100

E agency@sbagency.sk

www.sbagency.sk





Human Rights League (Liga za ľudské práva)

WHAT

HRL provides free legal assistance and counselling to migrants with legal residence in Slovakia. The services are provided in Bratislava and Košice. Please, try to consult with them your legal situation

WHERE

Liga za ľudské práva, Štúrova 3, 811 02 Bratislava, tel: + 421 2 5443 5437, email: hrl@hrl.sk, website: <http://www.hrl.sk/>

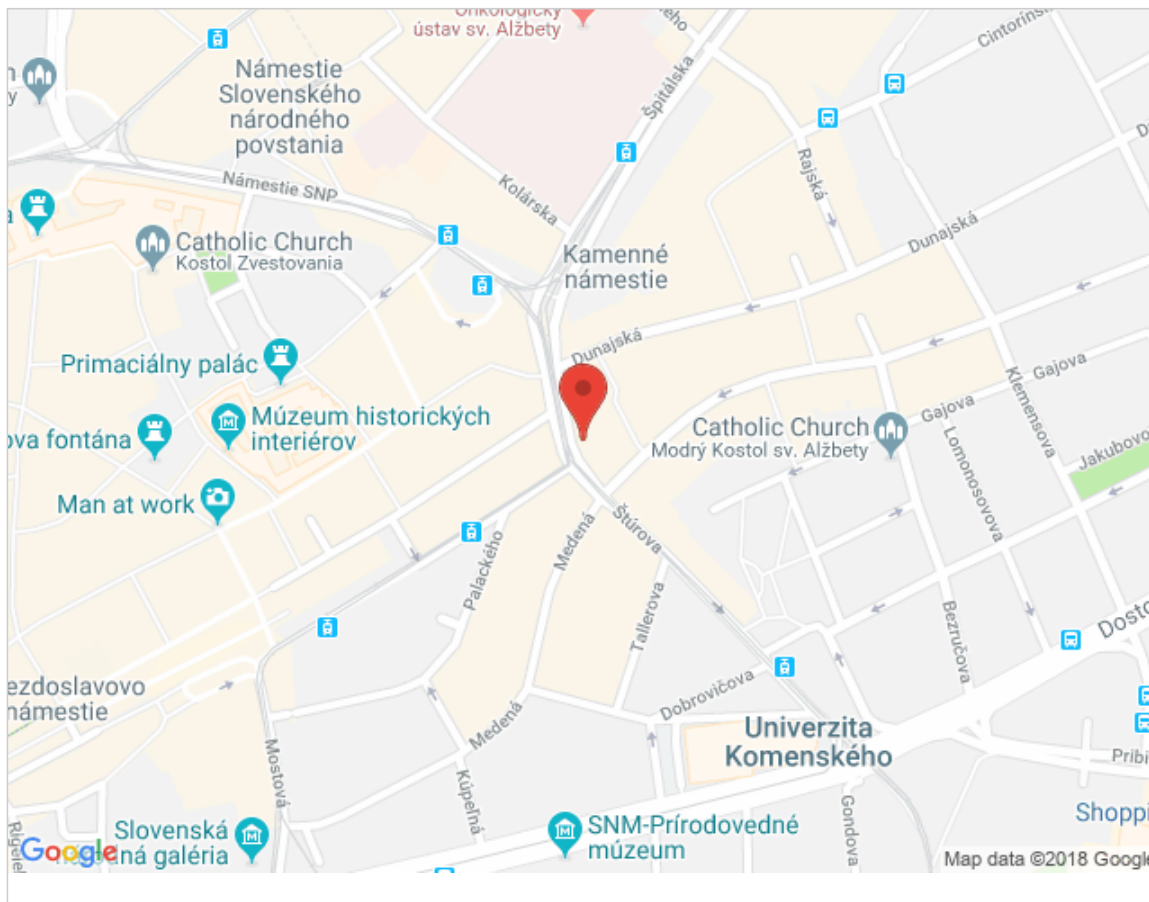
BRATISLAVA, SLOVAKIA

Human Rights League Bratislava (Liga
za ľudské práva Bratislava)
Štúrova 3
811 03 Bratislava

T +421 (02) 5443 5437

E hrl@hrl.sk

www.hrl.sk



KOŠICE, SLOVAKIA

Human Rights League Košice (Liga za ľudské práva Košice)
Hlavná 68
04001 Košice

T +421 (0) 918 366 968

E messova@hrl.sk

www.hrl.sk





IOM International Organization for Migration (IOM Medzinárodná organizácia pre migráciu)

WHAT

The Migration Information Centre (MIC) provides free legal, social and labour counselling to migrants and their families in the main areas of life in Slovakia, such as residence, family, employment, business and citizenship. The MIC organises open Slovak language courses and offers its clients retraining courses as well. It provides its services in Bratislava and Košice.

WHERE

Migračné informačné centrum IOM Medzinárodnej organizácie pre migráciu,
Grösslingova 35, 811 09 Bratislava, tel: +421 2 5263 0023, helpline: 0850 211 478,
email: mic@iom.int, website: www.iom.int

BRATISLAVA, SLOVAKIA

IOM International Organization for
Migration (IOM Medzinárodná
organizácia pre migráciu)
Grösslingová 35
81109 Bratislava

T +421 (2) 5263 1597

E bratislavainfo@iom.int

www.iom.sk



KOŠICE, SLOVAKIA

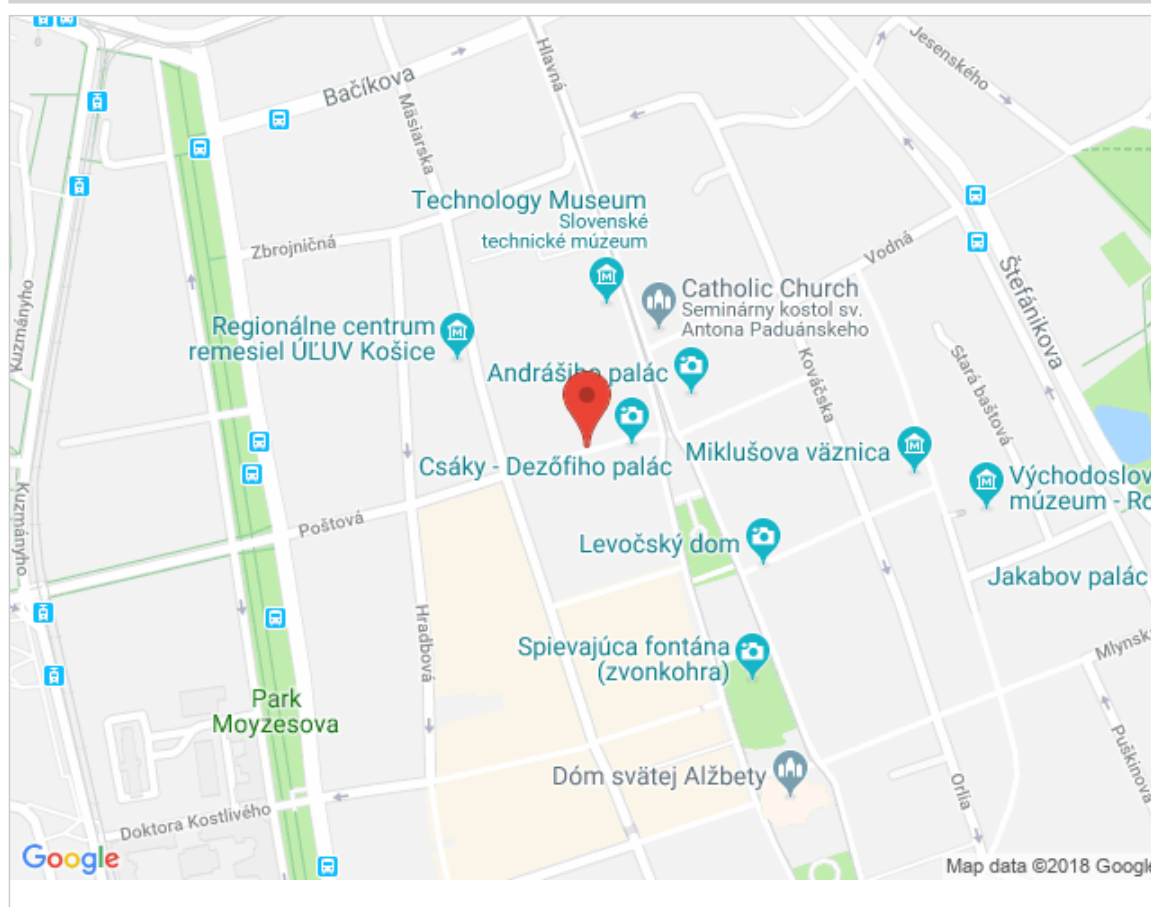
IOM Košice
Poštová 1
04001 Košice

T +421 (55) 625 8662

F +421 (55) 699 8499

E iomkosice@iom.int

www.iom.sk



BRATISLAVA, SLOVAKIA

IOM Migration Information Centre
(Migračné Informačné Centrum IOM)
Grösslingová 35
81109 Bratislava

T +421 (0) 850 211 478

E mic@iom.int

www.mic.iom.sk





Foreign Police Departments of the Police Presidium (Oddelenia cudzineckej polície PZ)

WHAT

Bureau of the Border and Alien Police (UHCP) with Foreign Police Departments of the Police Presidium are responsible for control activities and permitting the residence of foreigners in Slovakia.

WHERE

Foreign Police Departments, the Ministry of Interior of the Slovak Republic. See www.minv.sk/?ocp-1