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Factsheet for case SK-2020-15/295

Postponement of the employers' deadline for payment of compulsory social security obligations

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Country	Slovakia, applies nationwide
Time period	Temporary, 06 April 2020 - 31 July 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Deferral of payments
Case created	06 April 2020 (updated 07 May 2020)

Background information

To minimize personal contacts, the government temporarily closed the most of retail and facilities providing services, except of those selling foodstuff, food for pets and health-care aids, veterinary corps, pharmacies, drugstores, posts, banks and insurance agencies, telecom operators, catering establishments, gasoline stations and tobacco and printed media shops.

Restaurants, fast-foods and canteens can provide only take-away food, usually lunch menu. These measures had, hence, a wide impact on some employers, that were totally or partially prevented from work. As a partial relief, in order to diminish temporarily the labour-related expenditures (compulsory payments to the social insurance) of those employers, the government adopted the measure by Section 293ew of the amended Act on social insurance.

Content of measure

The measures entailed the introduction of some amendments to the Social insurance act, postponing the deadline for compulsory payments of employers and self-employed to social security funds.

According to this framework, any employer and self-employed paying compulsory contributions to health and pension insurance funds, and whose revenue from business decreased by at least 40%, are entitled to pay these contributions within 31 July 2020, rather than in March 2020. If needed, the government can prolong the adopted deadline. The Government Order (Nariadenie vlady 76/2020) allows more options for the

determination of the revenue decrease: comparison with March 2019, February 2020 and 2019 monthly average.

Use of measure

It is assumed, that the measure can concern small and medium size as well as large employers. To reduce the pressure on the employers' cash flow, it is possible to apply the schedule of due dates. Implementation of the measure started just now and presently, no information is available about the number of employers, which applied the measure.

Actors, target groups and funding

Actors	Target groups	Funding
National government Social insurance	Self-employed Platform workers Solo-self-employed Sector specific set of companies SMEs One person or microenterprises	No special funding required

Social partners

Role of social partners	Informed
Form of involvement	No involvement

According to the available information, the measure was not subject of standard social dialogue.

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 03 April 2020: Zákon č. 68/2020 z 3. apríla 2020 (www.slov-lex.sk)
- 06 April 2020: Právnu normu parlament schválil v piatok (3.4.). Rokoval o nej v skrátenom legislatívnom konaní. (www.teraz.sk)
- 09 April 2020: Nariadenie vlády Slovenskej republiky 76/2020 z 9. apríla 2020 o spôsobe určenia poklesu čistého obrátu a príjmov z podnikania a z inej samostatnej zárobkovej činnosti (www.slov-lex.sk)