

## Obligation of employers in Slovakia: Employment of disabled employees

*The Slovak Labour Code and the Act on Employment Services impose obligation for employers to employ disabled persons.*

*Pursuant to the Social Insurance Act, as a disabled resident is considered a person with decreased capability to perform earning activity by more than 40% in comparison with a healthy individual.*

## Obligation to employ persons with disabilities

This obligation arises, when the employer is employing more than 20 employees and the Office of Labour, Social Affairs and Family keeps persons with disabilities in its evidence of job seekers in the amount, that represents 3.2% of the total number of employees of the employer.

In case of employment of an employee with decrease of ability to perform earning activity by more than 70% due to long-term unfavorable health status, employment of such employee counts for this purpose as if employing three disabled persons.

## Placing an order for purpose of obligation fulfillment

Pursuant to the Act on Employment Services, the employer has the possibility to meet the compulsory share also by award an order suitable for employment of disabled persons or by placing the order directly to the individual with disability who operates or performs self-employment.

*The sum of order for one disabled person for year 2013 is in the amount of 845 EUR.*

The sum for the employer, who is not VAT payer, includes VAT. The employer, who is VAT payer, does not count into the price of order VAT in the amount, in which the entitlement for deduction pursuant to a special regulation occurs. If such employer receives goods or services from a sheltered workshop or from person with disability who operates or performs self-employment or who carries out activities related to buying and selling of goods while he or she is not producing the goods by himself/herself, only 10% will be counted into monetary payment.

## Payments for failure to meet the obligation

Employers who fail to meet their obligation to employ disabled persons or to award an order as mentioned above are subjects to additional payments, i.e. the employer will pay 951 EUR for every disabled person missing in order to meet the obligation not later than on March, 31 of the next calendar year.

## Annual report on employment of disabled persons

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To prove the fulfillment of the obligation, the employer is obliged to submit *Annual report on fulfillment of compulsory share on employment of disabled persons* every year not later than on March, 31 of the next calendar year.

Furthermore, the employer also proves the fulfillment of the obligation by submitting the form *Confirmation for employer about placing and execution of order* not later than on March, 31.

The following documents are required for Certification:

- Copy of document about order placement (order, contract)
- Copy of document about the payment (invoice, bank statement)
- Listing of goods (pursuant to §64 Act on Employment Services) and delivery notes
- Copy of document about confirmation on recognition of sheltered workshops/ sheltered workplaces, copy of extract from Business register/ Trade register, copy of Trade License, copy of decision or announcement of Social insurance company in case of individual who is a person with disability

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