

News Flash

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Obligation to employ persons with disabilities in Slovakia

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The Slovak Labour Code and the Act on Employment Services impose an obligation for employers to employ persons with disabilities. In case you have employed persons with disabilities or fulfilled this obligation by placing an order, for purpose of obligation fulfillment you are obliged to inform the Headquarter of Employment, Social Affairs and Family of the SR about the fact till 31.3.2015.

Obligation of employers to employ persons with disabilities

The obligation arises, when the employer is **employing at least 20 persons** 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.

In case of employment of a person with decrease of ability to perform earning activity by more than 70% due to long-term unfavourable health status, employment of such employee counts for this purpose as if employing 3 persons with disabilities.

Placing an order for purpose of obligation fulfillment

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

The sum of order for one persons with disabilities for year 2014 is in the amount of **868 EUR**.

The sum for the employer, who is not a VAT payer, includes VAT. The employer, who is a 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 in meeting the obligation

Employers who fail to meet their obligation to employ persons with disabilities or to place an order as mentioned above are subjects to additional payments, i.e. the employer will pay **977 EUR** for every persons with disabilities missing in order to meet the obligation not later than on March, 31 of the next calendar year.

Annual report on employment of persons with disabilities

To prove the fulfillment of the obligation, the employer is obliged to submit Annual report on fulfillment of compulsory share on employment of persons with disabilities 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, 31th.

Required documents

The following documents are required for Certification:

- Copy of document on the order placement (order, contract)
- Copy of document on 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 in case of individual who is a person with disability.

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