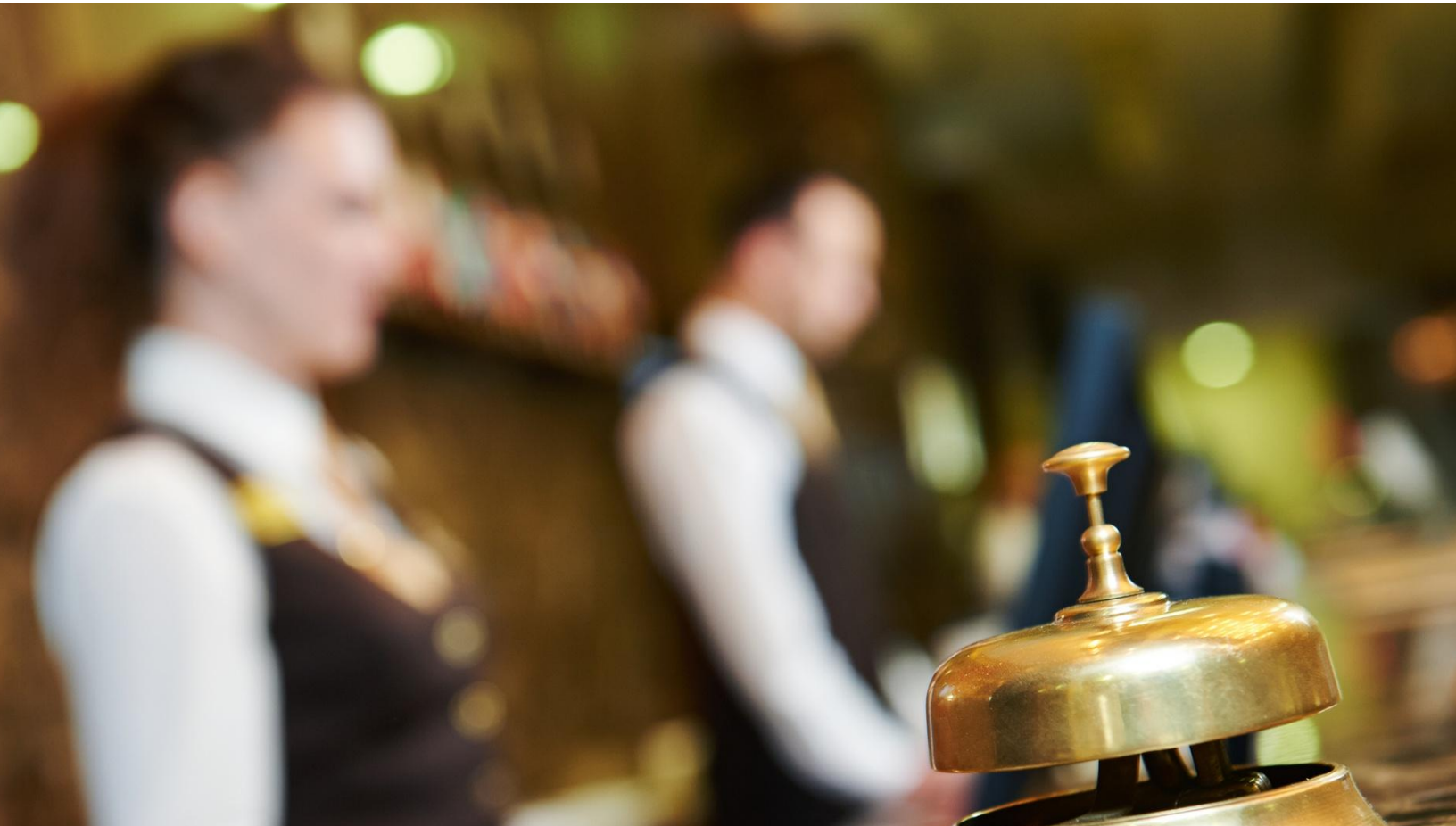


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News Flash

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Obligation of employers to employ disabled persons in Slovakia

Obligation of employers to employ disabled persons

We would like to draw your attention to the obligation of employers in Slovakia to employ disabled persons which is imposed by Labour Code as well as by Act on employment services. If you have met the duty you have to announce this fact to the Slovak Office of Labour, Social Affairs and Family **till March 31, 2016**.

Obligation to employ disabled persons

This obligation arises, when an employer is **employing more than 20 employees** and at the same time Slovak Office of Labour, Social Affairs and Family keeps people 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 decreased 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 disabled persons.

Placing an order for purpose of duty fulfilment

Pursuant to the Act on Employment Services, the employer has the possibility to **meet the compulsory share also by placing 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 2015 is in the amount of 906 EUR.

An employer who is not a VAT payer, shall include into the sum of the order also 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.**

Payment for failure to meet the obligation

Employers who fail to meet their obligation to employ disabled persons or to place an order as mentioned above, **are subject to an additional payment**, i.e. the employer will pay **1019 EUR** for every disabled person missing to meet the obligation not later than on March 31 of the next calendar year.

Annual report on employment of disabled persons

To prove the fulfillment of the duty, the employer is obliged to file *Annual report on fulfilment 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 duty by submitting the form *Confirmation for employer about placing and execution of order* not later than on March 31.

Documents for the confirmation

The following documents are required for confirmation:

- Copy of document confirming the order placement (order, contract)
- Copy of document on the payment (invoice, bank statement)
- List of goods (pursuant to §64 Act on employment services), 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 Agency in case of natural person who is a person with disability.

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