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# News Flash

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**New allowance to child's sports activity in Slovakia**

## New allowance to child's sports activity in Slovakia

Amendment of an act n. 311/2004 of Labour Code entered into force on **January 1st, 2020**. Its purpose is to support sports activities of children and youth. The employer's role is to refund employee's expenses in the form of voluntary allowances, which are connected to the regular sports activities of employee's child.

### As a child is considered

According to a law, as a child is considered employee's **own** child as well as a **child in replacement care**, a **child in the custody** before court's final verdict about **adoption** or a **child living with an employee in one household** who is no more than 18 years old in the calendar year, in which the employee requests an allowance.

### The conditions

Following conditions should be taken into consideration:

- an employment contract lasts at least **24 months without any interruption**,
- an employee has applied for an allowance,
- an employer can adjust the conditions based on which the allowance will be refunded,
- **an employer can provide the allowance covering up to 55% of authorized edition** and the maximum of 275 EUR in the calendar year for all employees' children,
- the allowance is **exempt from taxes and other contributions** for the employee and the employer, as well.
- for a part-time employee, the amount of the allowance is calculated in the ratio equivalent to the corresponding employment relationship.

### Authorized expenses

As authorized expenses are considered evident expenses of the employee on sports activities provided by the authorized person.

As the authorized person is considered only a sports organization registered in the registry of legal persons in the field of sports that provides sports activity for a child in the charge of competent sport specialist.

**As a sport organization is considered a legal person, whose main activity is organizing or providing sports activities.** The person must be registered in the register of legal persons in the field of sports.

### Conditions compliance

The employee must provide a proof concerning the authorized expenses on the sports activity of a child by **providing a document not later than 30 days from its issue day**.

The document must contain **the name and the surname of the child and the period** for which the document applies.

Once the conditions are met, the employer will provide the allowance on the child's sports activity.

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## Contact

**Zuzana Krajčová**

Payroll Manager

E-Mail: [Zuzana.Krajcova@accace.com](mailto:Zuzana.Krajcova@accace.com)

Tel: +421 232 553 000

## Author

**Renáta Šikulová**

HR Admin Assistant

E-Mail: [slovakia@accace.com](mailto:slovakia@accace.com)

Tel: +421 232 553 000



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