

Changes in the Social Insurance Act

accepted as a result of declared state of emergency due to the

COVID-19 PANDEMIC

1 SICK PAY

§ 293er Act No. 461/2003 on Social Insurance

- The employee who has been recognized as temporarily incapable of work due to a quarantine measure or isolation during the emergency declared due to the COVID-19, is entitled to **sick pay from the first day of temporary incapacity for work**
- The amount of income compensation corresponds to **55% of the daily assessment base**
- The income compensation is paid **as of the first day** as sickness benefit by the **Social Insurance Agency**

2 NURSING BENEFIT ("OČR")

§ 39 par. 1b) Act No. 461/2003 on Social Insurance

- **Entitlement to the nursing benefit** is granted to persons who will take care of a child under 11 years of age or a child under 18 years of age in case of a child with a long-term adverse health condition who has been ordered to quarantine as a result of school or preschool facility closure as follows:
 - The nursing benefit will be paid at the rate of **55% of the daily assessment base**
 - The nursing benefit will be paid during the whole period of quarantine and isolation, as well as for the entire duration of school and pre-school facilities closure

3 Postponement of payment of employer contributions in case of decrease in revenues by more than 40%

§ 293et Act No. 461/2003 on Social Insurance

- Insurance premiums for compulsory sickness insured and compulsory pension insured self-employed persons and insurance premiums paid by the employer for **March and May 2020** are **due by 31 December 2020 in case their sales fall by more than 40%**, whereby **the method of calculating the decrease in turnover (i.e. net turnover)** is as follows:
 - the turnover for the current month of 2020 is compared to turnover for the same month in 2019 or to the monthly average of turnover for 2019, and subsequently it is calculated the percentage of decrease in turnover
 - if the employer or self-employed person did not operate (did not do business) in the same month of the previous year, they compare the turnover for the current month with the turnover reached in February 2020
- The insurance premium for employee, which is paid by employer, remains the employer's obligation to pay at the original due date
- **Proposal for the provision of another period** to which the original maturity of the premium will not apply according to § 143 of the Social Insurance Act
 - if the employer or the compulsorily insured self-employed person fails to pay the insurance premium even at the new due date determined by the government regulation, **the Social Insurance Agency may authorize them to repay this premium without interest**
 - if the employer and self-employed person pay this insurance premium within the new due date determined by the government regulation, **they will not be subject to sanctions**

4 Exemption from the obligation to pay insurance premiums for April 2020*

§ 293ex Act No. 461/2003 on Social Insurance

- **The employer or self-employed person with compulsory sickness and pension insurance do not have to pay insurance payments for April 2020 if they were forced to shut down** based on the Public Health Authority of the Slovak Republic (no. OLP/2777/2020) **for at least 15 days**
- **This exemption does not apply to the insurance payments paid by employees, which are levied for them by the employers.** The employer is still obliged to levy these insurance payments by the original due dates.
- Additional conditions allowed to be set by governmental regulations:
 - other period for which the employer or self-employed person with compulsory sickness and pension insurance are not obliged to pay insurance premiums
 - the conditions under which it is not obligatory to pay insurance payments and the means of proving that these conditions are met
- Employers or self-employed persons with compulsory sickness and pension insurance shall **prove that they were forced to shut down by a solemn declaration. The solemn declaration shall be submitted to the Social Insurance Agency no later than the eighth day** of the calendar month following the calendar month for which they are not obliged to pay the insurance premium.

* Including supplementary retirement savings for employees performing hazardous work.



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