

Information from the sphere of law, taxes and economics in Slovakia

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## → Law

### New notification duties of employers and the ban on imposing confidentiality obligations with respect to the wage amount

Ján Urbánek  
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The new year has brought a number of legislative changes in the sphere of labour law that every employer should know. The changes regard not only new duties of employers but also rights of employees.

If you employ employees of the second category, i.e. employees performing e.g. administrative activities (secretaries, minutes clerks, data and text clerks etc.) or other activities which the employer classified as activities of the 2<sup>nd</sup> category in terms of respective legal regulations, the new notification duty applies to you as well.

Employers are in this year for the first time obliged to notify the respective public health body (Public Health Authority of the Slovak Republic) of data regarding employees performing activities classified into the second category as of 31 December of the previous calendar year.

The notification must be performed electronically by means of the form and according to instructions published on the web page of the Public Health Authority of the Slovak Republic. The subject-matter of the notification are data in scope set by law, as e.g. occupation designation stating the work factors and work environment the employees are exposed to (noise, vibrations, chemical factors, psychic and work load).

Despite the fact that the notification duty as of the date stated above must be fulfilled every year till 15 January, the Public Health Authority considers the duty to be fulfilled in the year 2019 in case the employer sends the notification till 30 June 2019.

In case you have not fulfilled this duty as of today, we recommend you to do so as soon as possible in order to avoid possible sanctions for its breach.

Another new duty of employers in this year is the notification of job vacancies and their characteristics to the Central Office of Labour, Social Affairs and Family based on the territorial competence with respect to job vacancies. This

duty applies to all employers except for employers providing data into the public administration information system according to special regulations (e.g. data provided into the register of civil service jobs in terms of the Act No. 55/2017 Coll. on Civil Service and on Amendments and Supplements to Certain Acts).

The aim of implementing this duty is in terms of the explanatory report to the amendment the simple identification of jobs with a lack of manpower.

You can fulfil the stated duty electronically, by means of completing and sending the respective form or by phone as well.

The last legislative novelty we will deal with in this article is the amendment of the Labour Code, which implements with effect from 01 January 2019 the ban on imposing confidentiality obligations on employees with respect to their working conditions including wage conditions and the employment conditions.

Therefore, if you conclude a contract of employment with an employee, in which you bind him/her to confidentiality with respect to his/her wage amount, such a contractual provision will be invalid and you will not be able to sanction the employee for its breach. This applies also in case of already concluded contracts of employment or other agreements with provisions binding an employee to confidentiality with respect to their wage amount becoming invalid as of the amendment coming into effect.

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## → ECONOMICS

### Booking of holiday vouchers and holiday allowances

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As of 1 January 2019, holiday vouchers and holiday allowances represent in terms of the new Sec 152a of the Act No. 311/2001 Coll. Labour Code a duty for the employers to refund a part of the holiday expenses to employees. How to book holiday vouchers correctly and when is the holiday allowance acknowledged as a tax-deductible expense?



#### CONDITIONS OF HOLIDAY VOUCHERS AND HOLIDAY ALLOWANCES

An employer is obliged to grant a holiday allowance in case of employing 50 and more employees. The number of employed employees means the average documented number of employees for the previous calendar year. The granting of holiday allowances is voluntary for employers with a number of employees 49 and less.

The employer can decide to grant the holiday allowance to the employee in form of a holiday voucher (on basis of the contract with the holiday voucher issuer; the amount of the fee for the mediation of services is set in the amount of 3 % from the holiday voucher value at most).

The holiday allowance can be applied for by employees being employed at the employer continuously for at least 24 months. The maximum amount of the holiday allowance for the calendar year will be in case of an employee with an agreed shorter working time reduced in a proportion corresponding to the shorter working time. An employee can apply for the holiday allowance only with one employer during a calendar year and

he/she must not be in a way disadvantaged in comparison to an employee who will not apply for this allowance.

In terms of the Labour Code, the employer grants the holiday allowance in the amount of 55 % of the justified expenses (shall be rounded up to the nearest euro cent), however, in the amount of 275 € per calendar year at most.

Justified expenses are documented expenses of the employee on:

- a) tourism services including accommodation for at least two nights in the territory of the Slovak Republic,
- b) vacation package including accommodation for at least two nights and catering services or other services related to vacation in the territory of the Slovak Republic,
- c) accommodation for at least two nights in the territory of the Slovak Republic, which can include catering services as well,
- d) organised activities and recreational events lasting more days during school holidays in the territory of the Slovak Republic for a child of the employee attending a primary grammar school or any of the first four grades of a secondary grammar school with an eight-year educational program; a child of the employee means also a child entrusted to the substitute care of the employee on basis of a court decision or a child entrusted to the care of the employee prior to the decision of the court on adoption or another child living in a joint household with the employee.

1ACT NO. 311/2001 COLL. LABOUR CODE AS AMENDED

Justified expenses are also documented expenses of the employee on the wife, husband, own child, a child entrusted to the substitute care of the employee on basis of a court decision or a child entrusted to the care of the employee prior to the decision of the court on adoption and another person living in a joint household with the

employee, taking part in the vacation with the employee.

In case the holiday allowance has not been granted in form of a holiday voucher, the employee shall demonstrate the justified expenses within 30 days as of the end of the vacation at the latest by presenting accounting documents including a designation of the employee.

## TAXES AND DEDUCTIONS

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The Act No. 595/2003 Coll. on Income Tax as amended was amended due to the holiday allowance. The holiday allowance granted in scope and under conditions set by the Labour Code will represent a tax-deductible expense for the employer decreasing the income tax base of the employer. From the employee's point of view, the holiday allowances granted to the employee by the employer will be exempt from income tax.

## BOOKING OF HOLIDAY ALLOWANCES

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The purchase of holiday vouchers is booked as the purchase of valuables, account 213. At the hand-over to the employee in the maximum amount of 275 EUR per calendar year (or in a lower amount in case of a shortened working time), they represent expenses booked to the statutory social expense account.

In case the employer will not purchase holiday vouchers and decides to refund accounting documents to employees (generally invoices which must include the name of the employee), the employer books the expenses to the statutory social expense account at the presentation of documents. The counter-account represents other liabilities to employees.

Expenses booked in both cases to the account 527 – Statutory social expense are tax-deductible expenses in the taxation period in which the vacation has begun.

## SOURCES

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Act No. 311/2001 Coll. Labour Code as amended  
Act No. 595/2003 Coll. on Income Tax as amended

SOLÍKOVÁ, Veronika. 2019. Účtovanie rekreačných poukazov a príspevkov na rekreáciu. In *Podnikajte* [on-line]. 2019, [quoted 2019-02-14]. Available on-line: <<https://www.podnikajte.sk/uctovnictvo/uctovanie-rekreačných-poukazov-príspevkov-rekreáciu>>.

SENEŠI, Norbert. 2018. Rekreačné poukazy pre zamestnancov od roku 2018. In *Podnikajte* [on-line]. 2018, [quoted 2019-02-14]. Available on-line: <<https://www.podnikajte.sk/zakonne-povinnosti-podnikateľa/rekreačné-poukazy-zamestnancov-2019>>.

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→ Economics

## e-kasa – Draft bill amending and supplementing the Act No. 289/2008 Coll. on Electronic Cash Register Usage

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The amendment introduces the new term e-kasa.

The e-kasa system is proposed as a safe system for the recording of cash vouchers in real time enabling the integration of on-line cash registers as well as virtual cash registers into the central database of the Financial Administration.

By means of the personal internet zone of the entrepreneur established on the web site of the Financial Administration, the e-kasa system will enable entrepreneurs to provide for the administration of e-kasa klient cash registers and to create overviews of achieved revenue recorded in the central database of the Financial Administration.

The e-kasa klient cash register means the on-line cash register as well as the virtual cash register.

The on-line cash register means the file of the cash register programme, the secured data storage unit and the hardware instruments ensuring the communication with the e-kasa system by means of the integration interface. *(Software instruments will be licensed by the Financial Administration, the hardware will not be licensed in terms of the draft bill and it is possible to use existing devices that can be connected to the network.)*

**ALL SUBJECTS SHALL USE ONLY THE E-KASA SYSTEM AFTER 1 JULY 2019**

The verification code of the entrepreneur is created by the e-kasa klient cash register at the time of preparing the cash voucher. In case the issued document does not include this unique document identifier (off-line mode), the authenticity and validity of the issued receipt can be verified by means of the verification code of the entrepreneur.

Due to a possible variable internet connection speed and time of technical processing of the received data message by the e-kasa system, a threshold response time is defined, during which the entrepreneur is obliged to wait for the receipt of a response from the e-

kasa system (the threshold response time is 2 seconds).

After the expiry of the threshold response time, the entrepreneur can create a cash voucher not including the unique document identifier and store the data message in the on-line cash register. A data message stored in this way must subsequently be registered with the e-kasa system (within 48 hours since the first attempt to send the document).

In case the sales outlet does not have an internet connection, the entrepreneur shall inform and also prove this with respect to any Tax Office. (Proving means presenting a confirmation from respective operators or internet providers in the territory of the Slovak Republic.)

Based on an application for the granting of an exemption from the duty to send data from the on-line cash register, the Tax Office will issue a resolution in which it will enable the entrepreneur to send data messages to the e-kasa system within 30 days as of their storage at the latest.

The entrepreneur must in every case use the e-kasa klient cash register, however, data messages will not be sent by means of the on-line system after recording revenue, but the entrepreneur must ensure their additional sending within 30 days after their recording.

The entrepreneur will register each cash register with the e-kasa system of the Financial Administration and receive for each a unique electronic certificate that the entrepreneur must upload into the on-line cash register prior to the first usage.

The entrepreneur may use only devices in accordance with the law and certified by the Financial Administration. The Financial Administration will publish a list of certified software and secured data storage units on its web page. Hardware will not be licensed. When using e-kasa, the entrepreneur shall record every deposit or withdrawal outside of revenue by means of the document „DEPOSIT“ and „WITHDRAWAL“.

The entrepreneur will not be obliged to prepare statements in the e-kasa klient cash register. The entrepreneur will, however, have the possibility to prepare reports (statements) by means of the e-kasa entrepreneur zone.

- The lower limit of sanctions for a breach of the law has been decreased from the present 10,000 EUR to 2,000 Euro.

The nationwide implementation of the obligatory usage of e-kasa is planned as of 1 July 2019.

The service can be used voluntarily as of 1 April 2019. Entrepreneurs already using the virtual cash register can continue to use it. Entrepreneurs using the electronic cash register will have to switch to either the on-line cash register or the virtual cash register.

Entrepreneurs being obliged to record received revenue in terms of this act for the first time as of 1 April 2019, i.e. new entrepreneurs, will be obliged to record revenue only in the e-kasa klient cash register.

All electronic cash register tax codes will be cancelled as of 1 July 2019 in terms of the temporary provision.

## DO NOT MISS



The first phase shall regard hotels and restaurants. <https://www.etrend.sk/financie/na-podnikatelov-chystaju-e-kasu-obdobu-ceskej-eet.html>

The Ministry of Finance changes the conditions for using the virtual cash register as of July.

<https://www.etrend.sk/podnikanie/virtualna-pokladnica-bude-od-jula-fungovat-az-na-3-000-blockov.html>

„Our aim is to help entrepreneurs as well as buyers. For entrepreneurs, the project will mean a decrease in the administrative burden and a decrease of costs. For buyers, the project will mean an increase of protection from irresponsible subjects, but for instance also electronic receipts. For us, the project will mean an increase of controls efficiency, an increase in the VAT collection and an elimination of frauds“, explained the president of the Financial Administration, František Imrecze.

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