

# RUŽIČKA

AND PARTNERS



Another amendment to the Labour Code – effective as of 01.06.2023 introduces new changes to salary allowances

## 19 January 2023

On 7 December 2022, the Slovak National Council passed a new act to amend and expand the provisions of the Labour Code. The recent amendment was published on 4 January 2023 in the Collection of Acts as Act No. **1/2023 Z. z.** and comes into effect on **1 June 2023**.

This piece of legislation changes some provisions of the Labour Code. The minimum allowances payable to employees for being on-call, working on Saturday, Sunday, at night, working under difficult conditions, and working based on an agreement to perform work on public holidays will change from the previously fixed minimum amounts (in place since 01.01.2021). The allowances scheme will revert to the status before 2021. Instead of fixed payments, the allowances will newly be expressed as a percentage, or they will be tied to the amount of the minimum wage applicable for the current calendar year.

It means that after two years and five months of an allowance freeze, when salary allowances were fixed, on 01.06.2023, the salary allowances will increase and will be expressed as a percentage of the minimum wage. The minimum wage for 2023 was increased to 700.00 EUR per month or 4.023 EUR per hour of the first level intensity work (please note that the minimum wage amounts are scaled depending on the degree of work intensity as per Annex 1 to the Labour Code, using the coefficient in Section 120 (4) of the Labour Code).

Labour Code	Salary allowance/compensation	Before 31.12.2020	From 01.01.2021 through 31.05.2023	From 01.06.2023
Section 96 (5)	Allowance for hour or partial hour of inactive on-call duty spent outside the workplace	No less than 20 % of the minimum wage in EUR per hour as per special regulation 1)	No less than 0.72 EUR per hour or partial hour	No less than 20 % of the minimum wage in EUR per hour as per special regulation 2)
Section 122a (1)	Allowance for work on Saturday	No less than 50 % of the minimum wage in EUR per hour as per special regulation 1)	No less than 1.79 EUR per hour or partial hour	No less than 50 % of the minimum wage in EUR per hour as per special regulation 2)
Section 122a (2)	Allowance for work on Saturday where it is provided in the collective agreement or work contract	No less than 45 % of the minimum wage in EUR per hour as per special regulation 1)	No less than 1.61 EUR per hour or partial hour	No less than 45 % of the minimum wage in EUR per hour as per special regulation 2)
Section 122b (1)	Allowance for work on Sunday	No less than 100 % of the minimum wage in EUR per hour as per special regulation 1)	No less than 3.58 EUR per hour or partial hour	No less than 100 % of the minimum wage in EUR per hour as per special regulation 2)

Section 122b (2)	Allowance for work on Sunday where it is provided in the collective agreement or work contract	No less than 90 % of the minimum wage in EUR per hour as per special regulation 1)	No less than 3.22 EUR per hour or partial hour	No less than 90 % of the minimum wage in EUR per hour as per special regulation 2)
Section 123 (1)	Allowance for night work	No less than 40 % of the minimum wage in EUR per hour as per special regulation 1)  No less than 50 % of the minimum wage in EUR per hour as per special regulation 1), if the employee carries out hazardous work	No less than 1.43 EUR per hour or partial hour  No less than 1.79 EUR per hour or a partial hour if the employee carries out hazardous work.	No less than 40 % of the minimum wage in EUR per hour as per special regulation 2)  No less than 50 % of the minimum wage in EUR per hour as per special regulation 2), if the employee carries out hazardous work
Section 123 (2)	Allowance for night work where it is provided in the collective agreement or work contract unless the employee carries out hazardous work	No less than 35 % of the minimum wage in EUR per hour as per special regulation 1)	No less than 1.25 EUR per hour	No less than 35 % of the minimum wage in EUR per hour as per special regulation 2)
Section 124 (3)	Allowance for work under difficult conditions (hazardous work)	No less than 20 % of the minimum wage in EUR per hour as per special regulation 1)	No less than 0.72 EUR per hour	No less than 20 % of the minimum wage in EUR per hour as per special regulation 2)
Section 223 (2)	Persons working based on agreements on the performance of work outside employment per hour of work on a public holiday	The agreed pay is increased by no less than the sum of the minimum hourly wage as per special regulation 1)	The agreed pay is increased by no less than 3.58 EUR per hour	The agreed pay is increased by no less than the amount of the minimum hourly wage as per special regulation 2)

- 1) Act No. 663/2007 Coll. on minimum wage, as amended, Regulation of the Slovak Government No. 324/2019 Coll. which lays down the minimum wage amount for 2020
- 2) Act No. 663/2007 Coll. on minimum wage, as amended, Memo of the Ministry of Labour, Social Affairs and Family of the Slovak Republic (Memo No. 300/2022 Coll.) on the amount of the minimum wage for 2023

# RUŽIČKA AND PARTNERS s. r. o.

Informácie podľa zákona č. 136/2010 Z. z.

Spoločnosť s ručením obmedzeným založená podľa slovenského práva.

Sídlo:

Vysoká 2/B, 811 06 Bratislava, Slovenská republika

Tel. číslo: +421 (0)2/32 33 34 44

Fax. číslo: +421 (0)2/32 33 34 43

Email: [office-ba@r-p.sk](mailto:office-ba@r-p.sk)

IČ DPH: SK2022827620

Zapísaná v Obchodnom registri Okresného súdu Bratislava I, oddiel Sro, vložka č. 58431/B, IČO: 36 863 360.

Zapísaná do zoznamu Slovenskej advokátskej komory (ďalej len „SAK“) dňa 04. júna 2009.

Oprávnenie na poskytovanie právnych služieb a právneho poradenstva (advokátskych služieb) v súlade so zákonom č. 586/2003 Z.z. o advokácii v znení neskorších predpisov vzniklo na základe zápisu spoločnosti do príslušného zoznamu vedeného SAK so sídlom Kolárska 4, 813 42 Bratislava, Slovenská republika.

Spoločnosť poskytuje advokátske služby v súlade s ustanoveniami zákona č. 586/2003 Z.z. v platnom znení a v súlade s príslušnými predpismi SAK na základe zmlúv s klientmi, ktoré sa spravujú slovenským právom. V prípade poskytovania služby pre zahraničné osoby je príslušným súdom slovenský súd príslušný podľa miesta sídla spoločnosti v súlade so slovenskými právnymi predpismi.

Zodpovednosť za škodu spôsobenú spoločnosťou pri poskytovaní právnych služieb je upravená zákonom č. 586/2003 Z.z.

Zodpovednosť spoločnosti za škodu je poistená poisťovateľom Starr Europe Insurance Limited, sídlo poisťovateľa: Dragonara Business Centre, 5th Floor, Dragonara Road, St. Julians STJ 3141, Maltská republika, registračné číslo: C 85380, konajúca v Slovenskej republike prostredníctvom organizačnej zložky STARR EUROPE INSURANCE LIMITED, pobočka poisťovne z iného členského štátu. Organizačná zložka je zapísaná v Obchodnom registri Okresného súdu Bratislava I, oddiel Po, vložka číslo 6332/B, s registrovaným sídlom na adrese: Panenská 5, 811 03 Bratislava, Slovenská republika. Poistená činnosť: poskytovanie právnych a odborných služieb, č.z.: 7707024612. Limit poisťného plnenia: 15 000 000 EUR na jednu a spolu na všetky poisťné udalosti počas doby trvania.

Spoločnosť poskytuje služby za odmenu, ktorej výška a forma sú dohodnuté zmluvne pred začatím poskytovania služieb v súlade s vyhláškou MS SR č. 655/2004 Z.z. v platnom znení.

Sťažnosti alebo reklamácie služieb spoločnosti možno uplatniť v mieste sídla spoločnosti.

Ďalšie informácie o spoločnosti možno získať v mieste jej sídla.