

WORK ACTIVITY AGREEMENTS FOR SEASONAL WORK

The amendment to the Labour Code, adopted by the National Council of the Slovak Republic on 15.06.2022, published in the Collection of Laws under number 248/2022 Coll., introduces work activity agreements for seasonal work into labour law with effect as of 01.01.2023.

Starting next year, it will be possible to conclude work activity agreements (dohody o pracovnej činnosti) for seasonal work that are not limited to a maximum of 10 hours per week. It will be possible to perform seasonal work with a maximum average weekly working time of 40 hours during the period for which the agreement is concluded (a maximum of four months). As a further threshold, seasonal work under such an agreement may not exceed 520 hours in a calendar year. Such an agreement may be concluded for a maximum period of 8 months. The tax burden is also reduced for seasonal work performed in this way.

Seasonal work means work activities dependent on the change of seasons, repeated annually and not exceeding 8 months in a calendar year - in agriculture, activities for the cultivation, harvesting, sorting and storage of crops, and in the food industry for the further processing of crops, in the field of tourism (e.g. passenger transport on rivers, passenger transport on rivers and lakes, rental of sports equipment, operation of children's camps, operation of artificial water facilities, cableways, ski lifts and the associated catering and accommodation businesses that depend on the operation of these activities) and in forestry.

A person working on the basis of such an agreement is considered an employee for the purposes of health, pension and unemployment insurance, but may be exempt from paying old-age and unemployment insurance contributions by introducing a flat-rate deduction (50% of the average monthly wage in the economy of the Slovak Republic two years ago, i.e. EUR 605.50 for 2023). If the monthly income of the employee from seasonal work is equal to or lower than this amount, neither the employee nor the employer pay contributions to old-age and unemployment insurance. They only pay the health and disability insurance premiums on this income (the employer also pays the premiums for accident insurance, guarantee insurance and the solidarity fund). If the monthly income under this agreement exceeds the deduction, the employee and the employer pay old-age and unemployment insurance contributions only on the amount exceeding the deduction.

bpv Braun Partners s.r.o.
Europeum Business Center
Suché myto 1
SK-811 03 Bratislava

Tel.: (+421) 233 888 880
Fax: (+421) 220 910 844
www.bpv-bp.com
bratislava@bpv-bp.com

Our publications are prepared for general guidance on matters of interest only, and do not constitute professional advice. They do not and cannot take into account any specific circumstances, financial situation or needs of any reader; our readers should not act upon the information contained in this publication without obtaining independent professional advice first. No representation or warranty (express or implied) is given

as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, bpv Braun Partners s.r.o., its members, employees, cooperating attorneys and tax advisers do not accept or assume any liability, responsibility or duty of care for any consequences of the reader, or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.