

Instructions for completing the report on insurance premiums and contributions

| Section | Field text | Explanations to the fields |
|-----------|---|---|
| Header | Variable symbol | Please enter the 10-digit (variable symbol) of the Employer, assigned by the Social Insurance Agency branch upon the registration of the Employer. The variable symbol is indicated when paying insurance premiums and contributions and it is a mandatory field. |
| | Report Number | The report number is generated by the Employer, following the format XX99YYYY, where XX is the calendar month listed in the column "Income accounted for the month", the prefix is 99, and YYYY is the calendar year indicated in the column "Income accounted for the month" (e.g. the statement number is 03992023 or 05992023). If you are submitting a corrective statement of insurance premiums and contributions, please provide the number of the original statement for which you are submitting the corrective statement. The statement number in the format XX99YYYY is indicated as a specific code for payments of insurance premiums and (mandatory) contributions from income pursuant to Article 139a, 139b of the Act 461/2003 Coll., as amended, or Article 293fy of the Act 461/2003 Coll., as amended by the Act 352/2022 Coll. |
| | Income accounted for the month | Please specify the calendar month in which the income was reported pursuant to Articles 139a, 139b of the Act 461/2003 Coll. on Social Insurance, as amended (e.g. 032023), or Article 293fy of the Act 461/2003 Coll., as amended by the Act 352/2022 Coll. For an Employee – a Natural Person in a legal relationship based on agreements for work performed outside of an employment relationship with the right to irregular income, whether such a relationship has expired by 31-12-2022, or it continued beyond 31-12-2022, when accounting income for the period till 31-12-2022, please indicate the calendar month following the calendar month in which the legal relationship under the agreement has expired (e.g. 052023), and if the income was accounted in the calendar months following that calendar month, indicate the calendar month in which the income was accounted. |
| | Regular, Corrective | Check one of the boxes depending on whether you are submitting a regular or corrective report of insurance premiums and contributions. The corrected report replaces the originally submitted report. |
| Section 1 | Name of the Employer. | Provide the full name of the Employer. An Employer that is a Legal Person and an Employer that is a separate branch of a Legal Person, shall state its business name as listed in the Business Register. An Employer who is a Natural Person shall provide its name. |
| | OIN / Tax ID / Birth ID No. | Provide the OIN (Organization Identification Number) assigned by the Statistical Office of the Slovak Republic. If you do not have an OIN assigned, please provide your Tax ID (Tax Identification Number). If you do not have an OIN or a Tax ID assigned, please provide your BID (Birth ID No.). If the foreign national does not have Birth ID assigned, please provide the temporary social security identification number assigned to them for social insurance purposes by a Social Insurance Agency branch. An exception applies to citizens of the Czech Republic born until 31 December 1992 in the territory of the common state of the Czechs and Slovaks who will provide their Birth ID number assigned to them at birth. Check one of the boxes based on the identification number you have provided. |
| | Phone | Please enter a phone contact of the Employer, including the international prefix (e.g. 00421 for the Slovak Republic). Please provide this data only if the phone contact has changed since the date of submission of last monthly report on insurance premiums and contributions. |
| | E-mail | Provide the Employer's email address. Please provide this data only if your email address has changed since the submission date of the last insurance premium and contribution statement. |
| Section 2 | IBAN | Provide the international format of the account number, from which you will pay the insurance premiums. |
| Section 3 | NP (Sickness Insurance) | Provide the total amount of insurance premiums for all Employees and for the Employer. Sickness insurance premium rate is 1.4% of the assessment basis for the Employee and 1.4% for the Employer of each of its Employees. |
| | SP and SDS (Old-Age Insurance and Old-Age Pension Savings) | Provide the total amount of insurance premiums and mandatory contributions for all Employees and for the Employer. The Old-Age Insurance premium rate for employees is 4% of the assessment basis, and the Old-Age insurance premium rate and mandatory contributions for Employers is 14% of the assessment basis of each of its employees. |
| | IP (Disability Insurance) | Provide the total amount of insurance premiums for all Employees and for the Employer. Disability insurance premium rate is 3% of the assessment basis for the Employee and 3% for the Employer from the assessment basis of each of its Employees. |
| | Unemployment Insurance (PvN) | Provide the total amount of insurance premiums for all Employees and for the Employer. The Unemployment Insurance premium rate for the Employee is 1% of the assessment basis. The Unemployment Insurance premium rate for Employers who pay premiums to fund unemployment benefits is 0.5% of the Employee's assessment basis. The Unemployment Insurance premium rate for Employers who do not pay premiums for funding support is 1 % of the Employee's assessment basis. |
| | UP (Accident Insurance) | The Accident Insurance premium rate for Employers is 0.8% of the assessment basis of each of their employees. |
| | GP (Guarantee Insurance) | Provide the total amount of insurance premiums paid by the Employer. The premium rate for Guarantee Insurance of the Employer is 0.25% from the assessment basis of each of its Employees. |
| | RFS (Solidarity Reserve Fund) | Provide the total amount of insurance premiums paid by the Employer. Insurance premium rate for the Solidarity Reserve Fund for the Employers is 4.75% from the assessment basis of each of their Employees. |
| | OSP (Special Social Insurance) | Provide the total amount of insurance premiums for all Employees who are members of the municipal police force, who are covered by employment contracts. The insurance premium rate for the municipal police service (Special Social Insurance) is 3% of the Employee's assessment basis. |
| | PFP (Insurance premium for Financing of Support) | Provide the total amount of insurance premiums paid by the Employer. The insurance premium rate for Financing of the Support is for the Employers 0.5% of the assessment basis of each of their employees who are covered by the employment contract and by the legal relationship based on a contract for the professional performance of sports. |
| Section 4 | A Natural Person who fulfills the obligations towards the Social Insurance Agency | Provide the first name, last name, phone contact and email address of the Natural Person who fulfills the Employer's obligations towards the Social Insurance Agency (e.g. a payroll accountant). |
| | Phone | When entering a phone contact, please include the international prefix (e.g. 00421 for the Slovak Republic). |