

Instructions for completing the monthly report on insurance premiums and contributions

Section	Field text	Explanations to the fields
Header	Variable symbol	Enter the 10-digit VS (variable symbol) of the Employer, assigned by the Social Insurance Agency branch upon the registration of the Employer. The VS is provided when paying insurance premiums and mandatory contributions and it is mandatory field.
	For the period	Specify the period for which you are paying insurance premiums and mandatory contributions. It is indicated as a specific symbol in the format MMYYYY (e.g., 012023) for payments of insurance premiums and mandatory contributions.
	The day designated for the payment of wages	If the employer has set the same payday for all employees, please specify that date. If your employer pays your wages on different days, indicate the date of the last payment of wages for the relevant calendar month. If no specific date is specified for the payment of wages, indicate the last day of the calendar month following the month for which the insurance premium is paid.
	Regular, Corrective	Check one of the boxes depending on whether you are submitting a regular or corrective monthly report on insurance premiums and contributions. A regular monthly report is a monthly report on insurance premiums and contributions for the relevant calendar month. The corrective monthly report replaces the originally submitted monthly report for the same period
Section 1	Employer's Name	Provide the full name of the Employer. An Employer that is a Legal Entity and an Employer that is a Branch of a Legal Entity shall provide its business name as it is listed in the extract from the Commercial Register. An Employer who is a Natural Person shall provide the name listed in the business license, provided that the natural person holds such a license.
	OID/ TID / BID	Provide the OID (Organization Identification number) assigned by the Statistical Office of the Slovak Republic. If you do not have a OID assigned, please provide your Tax ID (tax identification number). If you do not have an OID or a Tax ID, provide your BID (Birth ID number). If the foreign national does not have a Birth ID No. assigned, 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 their birth. Check one of the boxes based on the identification number you provided.
	Phone	Provide the Employer's phone contact, 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 last submitted monthly report on insurance premiums and contributions.
	E-mail	Provide the Employer's email address. Please provide this data only if the e-mail address has changed since the date of last monthly report on insurance premiums and contributions submission.
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. The contribution rate for sickness insurance is 1.4% of the assessment base for the Employee and 1.4% for the Employer from the assessment basis 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% from 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.
	PvN (Unemployment Insurance)	Provide the total amount of insurance premiums for all Employees and for the Employer. The Unemployment Insurance premium rate per employee is 1% of the assessment basis for the Employee and for the Employer it is 1% from the assessment basis of each of its Employees.
	ÚP (Accident Insurance)	Provide the total amount of insurance premiums paid by the Employer. The Accident Insurance premium rate for Employers is 0.8% of the assessment basis for each of their Employees.
	GP (Guarantee Insurance)	Provide the total amount of insurance premiums paid by the Employer. The premium rate for Guarantee Insurance for the Employer is 0.25% from the assessment basis of each of their 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.
	PPF (insurance premium for financing of support)	Provide the total amount of insurance premiums paid by the Employer. The insurance premium rate for financing the support is for the Employers 0.5% of the assessment basis of each of their employees covered by the employment contract and by the legal relationship based on a contract for the professional practice of sports.
Section 4	Natural Person that fulfills its obligations to 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 to the Social Insurance Agency (for example, a payroll clerk).
	Phone	When entering a phone call contact, please include the international prefix (e.g., 00421 for the Slovak Republic).