

Instructions for completing the premiums and contributions statement

Section	Field text	Field notes
Header	Variable symbol	Enter the 10-digit (variable symbol) code assigned to the employer by the Social Insurance Agency at registration. The variable symbol code must be included in payment orders for premiums and (mandatory) contributions.
	Statement no.	The statement no. is set by the employer using the structure XX99YYYY where XX is the calendar month shown in the column "Posting month of incomes", 99 is required text and YYYY is the calendar year shown in the column "Posting month of incomes" (e.g. possible statement nos. are 03992018 or 05992018). When submitting a corrective premiums and contributions statement, enter the number of the ordinary premiums and contributions statement corrected by the corrective statement. The statement no. in the format XX99YYYY is entered as the specific symbol code for payments of premiums and (mandatory) contributions under Sections 139a, 139b and 139c of Act No. 461/2003, as amended.
	Posting month of incomes	Enter the posting calendar month of incomes under Sections 139a, 139b and 139c of Act No. 461/2003 on social insurance, as amended (e.g. 032018). In the case of an employee – a natural person in a legal relationship based on an agreement on work performed outside employment with the right to irregular income, enter the calendar month following the calendar month in which the agreement-based relationship expired (e.g. 052018), and if income was posted in calendar months following this calendar month, enter the calendar month when the income was posted.
	Ordinary, corrective	Check the appropriate box according to whether you are submitting an ordinary or corrective premiums and contributions statement. A corrective statement replaces a previously sent statement.
Section 1	Employer's name	Enter the employer's name. If the employer is a legal person or a branch of legal person, this is the business name registered in the Companies Register. If the employer is a natural person, this is the name shown in their business licence, if they have such a licence.
	IČO/DIČ/RČ	Enter the Company Identification Number (IČO) assigned by the Statistical Office of the Slovak Republic. If no IČO is assigned, enter the tax identification number (DIČ). If neither an IČO or DIČ is assigned, enter the employer's birth ID number (RČ). In the case of foreign nationals to whom no RČ number has been assigned, enter the temporary birth ID number assigned to them by the branch of the Social Insurance Agency for social insurance purposes. Check one of the boxes to indicate which type of ID number has been used.
	Telephone	Enter your telephone number including dialling codes.
	E-mail	Enter your e-mail address.
Section 2	IBAN	Enter the number of the account from which you will pay premiums using the international format.
Section 3	NP (sickness insurance)	Enter the total of the premiums for all employees and for the employer. The rate of the premium for sickness insurance is, on the employee's side, 1.4% of their assessment base, and on the employer's side, 1.4% of the assessment base for each of their employees.
	SP and SDS (old-age insurance and old-age pension savings)	Enter the total of the premiums and (mandatory) contributions for all employees and for the employer. The rate of the premium for old-age insurance is, on the employee's side, 4% of their assessment base, and on the employer's side, the premiums and (mandatory) contributions are 14% of the assessment base for each of their employees.
	IP (disability insurance)	Enter the total of the premiums for all employees and for the employer. The rate of the premium for disability insurance is, on the employee's side, 3% of their assessment base, and on the employer's side, 3% of the assessment base for each of their employees.
	PvN (unemployment insurance)	Enter the total of the premiums for all employees and for the employer. The rate of the premium for disability insurance is, on the employee's side, 1% of their assessment base, and on the employer's side, 1% of the assessment base for each of their employees.
	ÚP (accident insurance)	The rate of the premium for accident insurance is, on the employer's side, 0.8% of the assessment base for each of their employees.
	GP (guarantee insurance)	Enter the total of the premiums for the employer. The rate of the premium for guarantee insurance is, on the employer's side, 0.25% of the assessment base for each of their employees.
	RFS (solidarity reserve fund)	Enter the total of the premiums for the employer. The rate of the premium for the solidarity reserve fund is, on the employer's side, 4.75% of the assessment base for each of their employees.
	OSP (special social insurance)	Enter the total premiums for all employees who are employed as members of a municipal police force. The rate of the premium for the contribution for work in a municipal police force (special social insurance) is 3% of the employee's assessment base.
Section 4	Natural person who fulfils obligations to the SIA	Enter the forename, surname, telephone no. and e-mail address of the natural person who fulfils the employer's obligations to the Social Insurance Agency (e.g. an employee in the payroll department).