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 of Act No. 461/2003 Coll. as amended or Section 293fy of Act No. 461/2003 Coll. as amended by the Act No. 352/2022 Coll. |
| Posting month of incomes | Enter the calendar month of incomes under Sections 139a, 139b of Act No. 461/2003 Coll. on social insurance as amended (e.g. 032023), or Section 293fy of Act No. 461/2003 Coll. as amended by Act No. 352/2022 Coll.In the case of an employee - a natural person in a legal relationship based on agreements on work performed outside the employment relationship with the right to irregular income, terminated by 31 December 2022, as well as continuing after 31. 12. 2022, in the case of income posting for the period until 31. 12. 2022 indicate the calendar month following the calendar month in which the legal relationship of the agreement terminated (e.g. 052023), and if the income was posted in the following calendar months after this calendar month, indicate the calendar month in which 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 nor 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 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 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 premiums for all employees and for the employer. The rate of the unemployment insurance premium for the employee is 1% of the assessment base. The unemployment insurance premium rate for an employer who pays a premium to finance support is 0.5% of the employee's assessment base. The unemployment insurance premium rate for an employer who does not pay a premium to finance support shall be 1% of the employee's assessment base. |
| PFP (premiums to finance support) | Enter the total of premiums of the employer. The rate of the employer's insurance premium to finance the support is 0.5% of the assessment base of its employee in an employment relationship and in a legal relationship under a professional sports contract. |
| 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). |
| Telephone | The telephone number should be given including international dialling code (e.g. 00421 for the Slovak Republic). |