Native Teams

Slovakia Tax Knowledgebase

Employee personal income tax

Tax residence

Individuals who have their permanent residence, a real residence, or habitual abode in Slovakia are considered residents. An individual has their habitual abode in Slovakia if they are present in Slovakia for at least 183 days (in aggregate) in a calendar year (except individuals who stay there for the purposes of studying or receiving medical treatment).

A real residence shall be examined if an individual is provided with permanent accommodation on the territory of the Slovak Republic that serves not only for occasional accommodation due to short-term visits. If it is evident that the individual intends to stay here permanently, they will be treated as a resident as well.

All other individuals are treated as non-residents.

Conditions for the obligation to file the PIT

Individuals who are residents for tax purposes in Slovakia are taxable on their worldwide income. Taxable income of an individual is usually calculated by aggregating the separate net results of the following income categories:
- Employment income;
- Rental income and income from the use of work and art performance;
- Other income (e.g. income from occasional activities).

A Slovak tax non-resident is liable to tax on Slovak-source income only. Slovak-source income includes income from work performed in the Slovak Republic, such as directors' fees, income from an independent business conducted through a permanent establishment (PE), and income from services provided in the Slovak Republic. Slovak-source income also includes interest income, licence fees, and income from the sale or rental of property located in the Slovak Republic.

An individual is required to file a tax return for 2024 if their taxable income for that year exceeded EUR 2,823.24. An individual is also required to file a tax return for 2024 if their taxable income did not exceed EUR 2,823.24, but they are reporting a tax loss, which may be the case for self-employed persons.

A taxpayer is not required to file a tax return (even if their income exceeded EUR 2,823.24) if they have only:

- employment income from Slovak sources from an employer who withheld income tax advances, and the employee requested annual tax reconciliation from the employer by February 17, 2025, and submitted all necessary documents from all employers by that deadline; or
- income subject to withholding tax and the taxpayer decides (for applicable income) that the withholding tax will not be treated as an advance on income tax; or
- income received from a foreign diplomatic mission in Slovakia and is a taxpayer entitled to privileges and immunities under international law; or
- employment income from employment with the European Union or its bodies that was demonstrably taxed for the benefit of the EU's general budget; or
- income that is exempt from income tax.

Tax report in question (Form name)

- Personal income tax return type A (Daňové priznanie FO typ A) for the tax period 2024 (valid from 01/01/2025);
- Personal income tax return type B (Daňové priznanie k dani z príjmov fyzickej osoby (typ B)) for the tax period 2024 (valid from 01/01/2025)

The Type A form has six pages, while the Type B form has 13 pages and four annexes, which are an integral part of the tax return and are included in the number of attachments indicated on line 153 of the Type B tax return, even if they are not filled in.

- Type A - for employment income only;
- Type B - Income from employment, income from business or other self-employment, from rental, and from use of a work or artistic performance, capital income or other income, or a combination of these.

Tax year

The tax year corresponds to the calendar year for individuals.

Tax rates

The tax rates applicable in Slovakia are as follows:
- The tax base of up to 176.8 times the subsistence level (i.e. EUR 48,441.43 for 2025) is subject to a 19% tax rate. The exceeding part of the tax base is taxed at 25%;
- Dividend income arising from profits before 2004 and between 1 January 2017 and 31 December 2023 is included in a specific tax base taxable at a 7% rate (if paid from abroad) and 7% withholding tax (WHT) if paid by a Slovak company. Dividend income arising from profits generated in 2024 is included in a specific tax base taxable at a 10% rate (if paid from abroad) and 10% WHT if paid by a Slovak company. Dividend income arising from profits generated after 1 January 2025 will be subject to 7% WHT.

- Income of constitutional authorities from dependent activity is, in addition to the tax calculated as listed above, subject to a special tax rate of 5%.
- Income from capital gains is included in a specific tax base, taxable at a 19% rate.

Self-employed individuals with annual taxable income not exceeding EUR 100,000 are taxed at 15%.

Tax returns and payment of tax

If annual taxable income exceeds half of 21 times the minimum subsistence amount announced on 1 January each year (i.e. EUR 2,876.90 for 2025), a tax return must be filed by 31 March following the calendar year-end, unless all of the taxpayer's taxable income has been taxed through a Slovak payroll or through WHT, and, in the case of payroll, the individual has obtained a year-end tax reconciliation from one's employer.

Slovakia operates a self-assessment regime. Advance payments of corporate income tax are generally due in monthly or quarterly instalments. Income tax is assessed based on annual returns, which must be filed within 3 months following the end of the tax period. The deadline for filing may be extended by 3 or 6 months in some instances, provided certain requirements are met. The taxpayer must pay any tax due within the statutory period and/or by the announced extended filing date. An additional tax return may be filed within 15 days after the commencement of a tax audit.

A taxpayer can extend the deadline for filing and payment of the tax return. The deadline can be extended up to three months upon notification and up to six months if the individual has income from foreign sources.

Husbands and wives must file separate income tax returns.

Individuals who are Slovak tax residents or Slovak tax non-residents intending to be present in Slovakia for more than 183 days and receive employment income from abroad for work carried out in Slovakia must calculate and pay monthly tax advances on this income if it is not being taxed through a Slovak payroll.

For non-employment income that is not subject to Slovak WHT, individuals are responsible for making advance tax payments based on their previous year's tax liability.

Personal deductions (salary)

1. Basic personal allowance in 2025 can be claimed:
- EUR 5,753.79 (21 times the living minimum) if the aggregate annual net active income is up to EUR 25,426.27; and
- EUR 12,110.36 (44.2 times the living minimum) less one-fourth of the aggregate annual net income if the aggregate annual net income is higher than EUR 25,426.27. If the result is

negative (i.e. if the aggregate annual net income exceeds EUR 48,441.43), the basic personal allowance cannot be claimed.

2. Dependent-spouse allowance can be claimed only with respect to active income (income from employment, business activities and other independent gainful activities). Starting with January 1, 2020, it shall be claimed primarily with respect to taxable employment income.

In 2025, a resident taxpayer can claim an allowance of up to EUR 5,260.61 if their spouse has no annual taxable income and the aggregated net active income of that taxpayer does not exceed EUR 48,441.43. If a spouse earns less than EUR 5,260.61, this allowance is calculated as the difference between EUR 5,260.61 and the spouse's actual income. If the taxpayer's annual net active income exceeds EUR 48,441.43, the allowance is gradually reduced to null, such that those whose annual income exceeds EUR 69,483.86 are not entitled to the allowance.

3. Tax bonus on child - A Taxpayer having taxable employment or business income is entitled to a tax bonus for each dependent child living in the same household with them. As of January 2025, the tax bonus of:
- EUR 100 can be claimed per child per month with respect to children up to 15 years old;
- EUR 50 can be claimed for children aged 15 to 18 years old.

Tax allowances

There are no non-taxable perks (fringe benefits) in Slovakia.

Additional tax reliefs (not mentioned above)

There are no additional tax reliefs in Slovakia.

How to submit the tax return

Filing a tax return or declaration
A completed tax return with attachments or a declaration with attachments can be submitted to the tax office electronically, by mail, or delivered in person to the filing office at the tax authority. According to § 14 of the Tax Code, the obligation to submit filings electronically to the Financial Administration applies to:
- Taxpayer, who is the payer of value added tax (VAT);
- The tax adviser for the tax entity he represents;
- Lawyer for the tax entity he represents in the administration of taxes;
- Other representative (not mentioned above), representing the taxable person who is the VAT taxable person.

The first step in submitting the tax return electronically is registering on the Financial Administration portal. Registration options:
- Using an eID (a citizen ID with an electronic chip);
- Using KEP (electronic signature);
- Using the registration form.

Confirmation of tax return submission is part of the tax return process and will only be confirmed if submitted in person at the tax office or if submitted electronically.

Electronic taxes application - eDANE
The eDANE application is used for electronic communication with the Financial Administration of the Slovak Republic and for filling out electronic forms. All current forms can be filled in, signed with a qualified electronic signature (KEP) or electronic mark and then sent as a submission.

Other than electronically, the completed tax return with attachments may also be sent by the tax subject (who is not obliged to communicate electronically in accordance with the Tax Code) by post or delivered in person to the filing office of the relevant tax office. The tax return form can be filled out directly on the taxpayer's computer, where they can print it after filing, or print it and fill it out manually.

Others

No additional taxes or tax reliefs were mentioned above.

Employee taxation of income (int, div, royalties)

Interest income: Tax rates

Interest on loans and borrowings paid to residents is exempt from withholding tax.

Dividend income: Tax rates

No withholding tax applies on dividends distributed between Slovak-resident entities out of profits generated from 2017. The rate is 7% for dividends distributed to resident individuals by a Slovak-resident entity from profits generated in fiscal years 2017 through 2023, and from 2025 onwards. The rate is 10% for dividends distributed to resident individuals by a Slovak-resident entity out of profits generated in 2024.

Dividends distributed by a Slovak-resident entity out of profits generated from 2017 onwards to an entity resident in a cooperative jurisdiction are exempt from withholding tax.

Capital gains: Tax rates

Capital gains generally are included in total income, although gains from the sale of assets used to generate income, or to carry on a business or independent profession, are treated as business and independent professional income. Capital gains from the sale of shares traded on regulated markets within the EU that are held for at least one year from the date the shares are first admitted to the market are not subject to tax in Slovakia.

All other capital gains are considered taxable income and taxed at the general progressive rates of 19% and 25%. On the other hand, capital gains that do not exceed EUR 500 are not taxable.

Royalty income: Tax rates

No withholding tax applies on royalties paid to a resident.

Withholding

Withholding tax on interest: Rates

A 19% withholding tax rate applies to interest from deposits paid to a resident. Interest paid to a non-resident is subject to a 19% withholding tax, unless the rate is reduced under an applicable tax treaty. A 35% rate applies when the payment is made to a resident of a non-cooperative jurisdiction or if the taxpayer cannot prove both the tax residency of the income recipient and the fact that the recipient is considered a beneficial owner of the income.

Withholding tax on dividends: Rates

Where the dividends are paid to an entity or individual resident in a non-cooperative jurisdiction, a 35% withholding tax is imposed. Dividends distributed by a Slovak-resident entity out of profits generated from fiscal year 2017 through 2023 and from the fiscal year 2025 onwards to individuals resident in a cooperative jurisdiction are subject to a 7% withholding tax.

Dividends distributed by a Slovak-resident entity out of profits generated for the fiscal year 2024 to individuals resident in a cooperative jurisdiction are subject to a 10% withholding tax. The withholding tax rate on dividends paid to non-residents may be reduced under an applicable tax treaty.

Withholding tax on royalties: Rates

Royalties paid to non-residents are subject to a 19% withholding tax, unless the rate is reduced under an applicable tax treaty. A 35% rate applies when the payment is made to a resident of a non-cooperative jurisdiction or if the taxpayer cannot prove both the tax residency of the income recipient and the fact that the recipient is considered a beneficial owner of the income.

Fees for technical services:

No withholding tax is imposed on fees for technical services paid to a resident. Fees paid to non-residents for technical services provided within Slovak territory are subject to tax in Slovakia at a rate of 19%. However, an applicable tax treaty should prevail over Slovak domestic tax rules.

A 35% rate applies when the payment is made to a resident in a non-cooperative jurisdiction or if the taxpayer cannot prove both the tax residency of the income recipient and the fact that the recipient is considered a beneficial owner of the income.

Employee tax - Special regimes to apply

Special tax regimes (if applicable)

Slovakia does not prescribe any special tax regimes for individuals.

Expatriate Law (Working abroad rules)

Slovak tax resident working in one or more other countries:
Individuals residing in Slovakia are, in principle, subject to Slovak income tax on their worldwide income (i.e., unlimited tax liability). Non-residents in Slovakia are subject to tax only on income from Slovak sources (i.e. limited tax liability).

A Slovak employee with taxable income abroad is obliged to file an income tax return. A yearly tax reconciliation by the employer is not allowed in such a case. The tax return deadline falls on March 31, but it may be extended with written notification by up to 3 calendar months or by up to 6 calendar months with income taxable abroad. The tax return can be filed electronically, in written form by mail, or in person.

However, entrepreneurs are obliged to communicate with the tax authorities only electronically. Representation by a tax advisor is voluntary; in such a case, a signed power of attorney is required.

Digital nomads’ tax regimen

As of 2025, Slovakia doesn't offer a dedicated digital nomad visa. As an alternative, remote workers may consider applying for a self-employed residence permit.

Double taxation agreements (link website)

Double Tax Treaties | Ministry of Finance of the Slovak Republic Link for this information: https://www.mfsr.sk/en/taxes-customs-accounting/direct-taxes/income-tax/international-taxation/double-tax-treaties/

Expatriate Law

How to apply and deadlines for employees

Avoiding double taxation: If a double tax treaty is not applicable, income from employment taxed in the other country may be exempt from taxation in Slovakia. In the event that a double tax treaty is applicable, which allows for the application of a set-off method, the employee may opt for the exemption method if the income was taxed abroad and it is more beneficial to them. For the purpose of avoiding double taxation, generally, a certificate confirming the paid tax or a similar document is required. In exceptional cases, other evidence may be accepted.

Tax benefits and other specifics: To apply for available tax benefits, respective evidence is required. Depending on the respective tax benefit, the evidence or documentation may need to be presented to the tax authorities with the tax return. In Slovakia, 2% of the paid tax may be donated to a non-profit organisation; it is 3 % for volunteer workers. Generally, income is attributed to the country where the work is performed.

If income or its part cannot be attributed to one country as a whole, then the ratio based on the respective time worked in Slovakia and other countries is applied. Individual parts of income may require individual evaluation and attribution ratios, as they may pertain to different periods or situations. This may concern you, especially regarding paid vacation (granted for the calendar year), bonuses, and benefits.

Digital nomads’ tax regime

How to apply and deadlines for employees

As of 2025, Slovakia doesn't offer a dedicated digital nomad visa.