

Social security contribution for 2024

Employee / Employer

Gross minimum monthly wage in Slovakia is EUR 750

Employee / Employer	monthly contribution employer			monthly contribution employee			
	insurance	rate	from the minimum wage	maximum EUR	rate	from the minimum wage	maximum EUR
health		11,00 %	82,50 €	no limit	4,00 %	30,00 €	no limit
sickness		1,40 %	6,09 €	127,79 €	1,40 %	6,09 €	127,79 €
retirement		14,00 %	60,90 €	1 277,92 €	4,00 %	17,40 €	365,12 €
permanent disability		3,00 %	13,05 €	273,84 €	3,00 %	13,05 €	273,84 €
accident		0,08 %	0,35 €	no limit	no contribution		
unemployment	0,5 % - 1%		4,35 €	45,64 - 91,28 EUR	1,00 %	4,35 €	91,28 €
guarantee insurance		0,25 %	1,09 €	22,82 €	no contribution		
reserve fund		4,75 %	20,66 €	433,58 €	no contribution		
total			188,99 €			70,89 €	

self - employed individual

Obligation to pay Social security contribution is only for self-employe individual, whose income for 2023 was over EUR 7 266

self - employed individual	monthly contribution			
	insurance	rate	minimum EUR	maximum EUR
health		15,00 %	97,80 €	no limit
sickness		4,40 %	28,68 €	401,63 €
retirement		18,00 %	117,36 €	1 643,04 €
permanent disability		6,00 %	39,12 €	547,68 €
reserve fund		4,75 %	30,97 €	433,58 €
total			313,93 €	