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NEWSFLASH SLOVAKIA

SETTING FOUNDATIONS

Issue:
12 January
2022

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→ Registration with the RPSR – changes as of 1 January 2022

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At the time of granting the possibility to draw contributions from the so-called First aid during the exceptional situation caused by the coronavirus in Slovakia, authorized employers and entrepreneurs were subject to an exemption from the duty to register with the Register of Public Sector Partners (RPSP).

Employers/entrepreneurs drawing the so-called First aid were, therefore, not subject to the duty to register with the RPSP till 31 December 2021. The conditions of the drawing of the state First aid have been amended as of January 2022. The state First aid shall be granted only till February 2022 and the above mentioned exemption from the duty to register with the RPSP shall also be cancelled.

A change shall take place in March 2022 and the state support shall be replaced by the so-called Short-time work as well. The Short-time work should have been introduced already with effect as of 1 January 2022, however, a delay took place in December last year and the effect is currently planned on 1 March 2022. Based on the information available so far and the current legal regulation, employers will also be subject to the duty to register with the RPSP in case of drawing financial means from the scheme of the so-called Short-time work.

Employers and entrepreneurs applying for a subsidy from the state First aid for the month of January and February 2022 (together or separately) will be, therefore, subject to the duty to register with the RPSP as of 1 January 2022. The duty to register with the RPSP arises in case they will be granted a financial subsidy of more than 100 000 euro in the respective month. Employers/entrepreneurs that shall receive a total financial subsidy exceeding 250 000 euro for the months of January and February 2022 shall be also obliged to register with the RPSP. In case the amount of the

subsidy for January or February will not exceed 100 000 euro or in case the sum of subsidies for January and February will not exceed 250 000 euro, the applicants shall not be obliged to register with the RPSP.

The registration with the RPSP must be already performed at the moment of applying for a subsidy from state support, this registration can be, however, performed only by an authorized person (e.g. lawyer, tax consultant etc.), the filing of the application for registration must be, therefore, planned sufficiently in advance. In case an employer or entrepreneur is granted a subsidy from state support for the period ending on 31 December 2021, the duty to register with the RPSP is deemed to have been met and falls under the original exemption (no registration is necessary).

The state First aid is planned to be replaced by the so-called Short-time work as of March 2022. In case of the so-called Short-time work, the duty to register with the RPSP shall apply equally to employers and entrepreneurs that will use this form of support and exceed the financial limit of 100 000 euro in case of one-time drawing and 250 000 euro in case of repeated drawings on basis of one (frame) agreement.

Contact for further information



Lenka Valková
Attorney at Law (SK)
T +421 2 5720 0400
lenka.valkova@roedl.com

Imprint

Publisher:
Rödl & Partner
Lazaretská 8
811 08 Bratislava
T +421 2 5720 0411
www.roedl.net/sk
www.roedl.com

Responsible for the content:
Tatiana Klčová
tatiana.klcova@roedl.com

Layout/Satz:
Tatiana Klčová
tatiana.klcova@roedl.com

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