


Essential HR Legal Facts 2021

Czech Republic, Poland, Russia, Slovakia





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In emergency times, emergency measures are introduced. This is true of the current COVID-19 pandemic and there have been some consequential amendments to employment laws around the world. However, such measures are changing quickly and we anticipate will only be temporary, so we have not dealt with them all in this guide.

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A blog aiming to interest and educate, stimulate discussion, provoke and sometimes just to amuse, with global insight into practical and legal issues relevant to employers everywhere. The *Employment Law Worldview Blog* can be accessed via our [website](#).

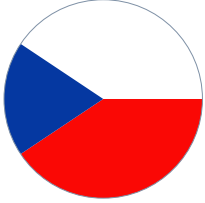
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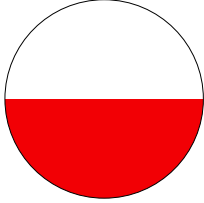
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**Czech
Republic**



Poland



Russia



Slovakia



Czech Republic



**Qualifying Period of Service/
Compensation Limits**



Time Limits



Family Friendly Laws



Working Time



Statutory Sick Pay



National Minimum Wage



Written Statements



Miscellaneous Rights



Works Council



**Social Security and Health Insurance
Contributions/Personal Allowance**

Czech Republic

Qualifying Period of Service

Unfair dismissal	None
Redundancy pay	None
Sex/race/ disability/sexual orientation/ age/religion/ discrimination	None
“Mobbing” (bullying)	None

Compensation Limits

Unfair dismissal	<p>An employee is entitled to compensation for loss of income from the day of the notification to the employer in writing that he/she insists on the continuation of his/her unfairly terminated employment. The employee is entitled to such compensation until reinstatement or until the employment is validly terminated. Compensation for loss of income may be reduced by the court after six months upon application by the employer.</p> <p>If an employee does not insist on the continuation of employment, it is terminated as if it were “termination by agreement with the employer” (although there is legally no such reason).</p>
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The employment is terminated as of the day on which the notice period lapsed (unless otherwise agreed).

When an invalid summary dismissal or invalid dismissal during a probationary period is issued and an employee does not insist on the continuation of his/her employment, the employment is terminated as of the relevant dismissal date (unless otherwise agreed). The employee will be entitled to compensation equal to his/her average income for the length of the relevant notice period (typically two months).

In the above scenarios, the employee is also entitled to severance pay, depending on the form of and reason for dismissal.

Where the dismissal involves discrimination, employees may also claim compensation for non-financial harm. Any amount awarded is at the discretion of the court and takes into account the seriousness of the harm and the circumstances of the breach.

Employers may claim damages if the employee files an invalid termination notice and fails to continue to work following a written request from the employer.



Redundancy	<p>The statutory minimum amounts depend on length of service with the same employer:</p> <ul style="list-style-type: none"> • Less than one year’s employment: one month’s average earnings • At least one year’s and less than two years’ employment: two months’ average earnings • At least two years’ employment: three months’ average earnings <p>There are increased amounts for employees working under “working hours account” regimes and for redundancies due to medical reasons.</p>
Sex/race/ethnic origin/nationality/disability/sexual orientation/age/religion/belief discrimination	<p>No limits. Employees may claim moral satisfaction (e.g. a public apology), as well as monetary compensation for non-financial harm. The employee must claim and prove that he/she suffered different or less favourable treatment by the employer, i.e. he/she must prove the harm suffered and the causation. The burden of proof is on the employer to show that there was no discrimination. Any amount awarded for non-financial harm is at the discretion of the court.</p>

“Mobbing” (bullying)	<p>No limits. Employees may claim remedies for mobbing on the grounds of discrimination, as described above. Employees may also claim damages and monetary compensation for non-financial harm on the grounds of the right to protection of the private life and integrity of an individual, provided they can prove the harm suffered and causation. In such cases, non-financial harm includes mental distress, which is also subject to compensation. Any amount awarded for non-financial harm is at the discretion of the court.</p>
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Time Limits

Unfair dismissal /Resignation	<p>Employers and employees have two months from the deemed last day of employment to appeal to the court against the termination of the employment, i.e. for the termination to be declared invalid (so-called “relative invalidity”), the employment to continue and for the employee to be reinstated to his/her job on the same terms and conditions.</p> <p>Time limits do not apply in specific cases of “absolute invalidity” and “putative acts,” where there is no need for a judicial decision declaring the termination invalid or putative as the termination will automatically be deemed so, e.g. in case of a breach of public policy, on moral grounds or mandatory provisions.</p>
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This also applies to situations when an employer fails to provide the termination notice in writing or in the event of its unilateral withdrawal, or when the notice lacks clarity or is completely incomprehensible, in which case it will be automatically invalid or putative.

Claims for compensation or financial loss (i.e. a loss of income) may be filed separately and must generally be filed within three years from the day the payments were due. Claims for compensation or damages must be filed within three years of the day the employee became aware of the damage and the person who was responsible for the damage.

Claims must be filed no later than 10 years from the day when the damage occurred (or 15 years in the case of intentional damage). Different limitation periods (ranging from one to 15 years) may be agreed between an employer and an employee, provided that the period is not detrimental to the employee.

Protection of private life and integrity of the individual may be claimed at any time as it is not subject to a statutory time limit.

Redundancy

As above

Sex/race/disability/
sexual orientation/
age/religion
discrimination

As above

Family Friendly Laws

Maternity

Time off for antenatal care

Paid time off to attend official medical appointments only if it is not possible to do so outside working hours and only to the extent necessary. This right to time off applies not only to antenatal appointments, but also to medical appointments in general.

Maternity leave

28 weeks for one child.

37 weeks for two or more children.

Maternity leave must start six weeks prior to the due date at the latest. However, up to eight weeks' maternity leave may be taken prior to the due date.

Maternity leave must be for a minimum of 14 weeks, including a compulsory period of six uninterrupted weeks immediately following the birth of the child.

Additional maternity leave

None, but please see "Parental leave" below.



Maternity pay	<p>70% of remuneration calculated for social benefits purposes, payable by the Social Security Authority, capped at Kč3,545 per day (approximately €138)</p> <p>Mothers of a first or second child who have lower incomes are entitled to a one-off childbirth allowance per child. Total family income must be lower than the current statutory minimum* multiplied by 2.7, e.g. for parents expecting their first child, net monthly income must be lower than Kč23,544 (€919). The childbirth allowance is Kč13,000 (€507) for the first child and Kč10,000 (€390) for the second child.</p> <p>* The Act on Living and Subsistence Minimums recognises different minimum income levels.</p>
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Adoption

Adoption leave	A female employee who has adopted a child who is less than one year old is entitled to adoption leave of 22 weeks in the case of one child and 31 weeks in the case of two or more, all of which must be taken before the child(ren)'s first birthday.
Additional adoption leave	Following the adoption leave described above, employees are also entitled to a period of parental leave until the child is three years old. Where the adopted child is older than three years old but aged under seven, the adoption leave entitlement is 22 weeks.
Adoption pay	As for maternity pay (see above)

Paternity

Paternity-related time off	<p>A male employee is entitled to necessary paid time off in relation to the birth of a child for the transport of his wife (or partner) to any relevant medical facility and back.</p> <p>The employee is also entitled to unpaid time off to be present at the birth of his child.</p>
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Paternity-related pay

The employee is entitled to 100% of average earnings for the time off taken to transport his wife (or partner) to the medical facility and back for the birth of the child (but not, however, for the time off taken for the birth itself).

As of 1 February 2018, an employee who is registered as the father of the child at the Czech Registry Office and is responsible for the care of the child is entitled to 70% of his remuneration calculated for social benefits purposes, payable by the Social Security Authority, capped at Kč3,545 per day (approximately €138) for a period of seven consecutive days.

This entitlement is also available to an employee who takes over responsibility for caring for a child aged under seven in substitution of parental care pursuant to a decision of the relevant authority (through fostering or adoption, in particular). Payment must commence within six weeks of the child's birth or of the child being taken into care in substitution of parental care.

Parental

Parental leave

An employee-parent (male or female) is entitled to parental leave until the child is three years old. The employee will be entitled to return to the job set out in his/her contract of employment.

Maternity leave by the mother and parental leave by the father may be taken at the same time. Parental leave may also be taken jointly by both parents. In such cases, social benefits are received by only one parent.

Pay

The employee is entitled to total parental leave pay up to Kč300,000 (€11,721) for the entire period of leave if he/she has daily responsibility for the youngest child in the family. It is payable in monthly installments until the child is four years old, or earlier, depending on the chosen amount of parental pay per month. The benefit is paid by the Social Security Authority. Where the youngest child is one of twins, triplets, etc., the parents are entitled to total parental leave pay of up to Kč300,000 multiplied by 1.5.

The freedom of choice of the monthly amount of pay is limited. It takes into account the parents' income and is based on a statutory formula:
...continued



- Minimum (where 70% of 30 times the value of the daily assessment basis (see below) is less than or equal to Kč10,000 (€390)), the monthly benefit is subject to a cap of Kč10,000.
- Maximum (where 70% of 30 times the value of the daily assessment basis is more than Kč10,000 (€390)), the monthly benefit is subject to a cap of 70% of 30 times of the daily assessment basis.

Where multiple children are born, the monthly benefit is subject to a cap of 1.5 times of amounts referred to above, subject to a cap of 1.5 times of 70% of 30 times of the daily assessment basis.

If a parent receives payments in a different country that are similar to parental leave pay, then those payments will be deducted from the maximum amount of parental leave pay of Kč300,000.

“Daily assessment basis” means the net employment income from the preceding 12 months divided by the number of calendar days. However, certain calendar days are excluded from the calculation. Those include authorised unpaid absences from work, sick leave, maternity leave and carer’s leave.

Parental leave pay is calculated using the higher of the parents’ salaries. In cases where both parents take the leave, only one of them is entitled to the payment

Additional regulations

Carer’s leave is provided to employees who need time away to care for a child under 10 years old who is ill or injured. Carer’s leave is paid for up to nine days by the State (16 days for an employee who is single and takes care of a child who is aged under 16 and still in primary education) at the rate of 60% of the employee’s average pay.

Working Time (Exceptions Apply)

Paid annual leave

Four weeks, increased voluntarily by many companies to five weeks per calendar year (five weeks automatically, when the employer is the government or a public institution defined by the Labour Code or the employee is working in dangerous or strenuous conditions; eight weeks for teachers and academic employees of universities). Statutory holiday entitlement excludes public holidays.



Rest breaks	30 minutes if the working shift is longer than six hours. Rest breaks can be given in parts, but at least one part must be 15 minutes or longer.
Daily rest	11 hours of uninterrupted rest during each 24 hours. Can be limited to eight hours in certain cases (e.g. in agriculture or in continuous operations) if compensated for in the next daily rest period. For employees under 18 years old, the uninterrupted rest period during each 24 hours must be at least 12 hours.
Weekly rest	35 hours of uninterrupted rest at least once per seven consecutive days. Weekly rest can be limited to 24 hours in certain cases if compensated for in the next weekly rest period. For employees under 18 years old, the uninterrupted rest period required at least once per seven consecutive days must be at least 48 hours.
Weekly working time limits	40 hours for a single shift, 38.75 for a double shift, or 37.5 hours for more than a double shift or uninterrupted operations (or certain dangerous or strenuous conditions).

	<p>These time limits may be temporarily exceeded in a week if a flexible working time regime applies. In a flexible working time regime, part of the day (e.g. from 10 a.m. to 4 p.m.) is considered a fixed period when employees must be at work. The remaining hours are flexible working hours and the employee decides when to work.</p> <p>In a “Working Hours Account” regime, the employer sets a working hours schedule that may be higher or lower than 40 hours a week. In either case, however, 40 hours per week on average must still not be exceeded over the compensatory period of up to 26 weeks.</p>
Overtime	No more than 150 hours’ overtime on the instruction of the employer per calendar year or eight hours per week for each employee, unless consent for further overtime is given by the employee. Total overtime work may not exceed an average of eight hours per week over a reference period of 26 weeks (52 weeks if agreed in a collective agreement).
Night working time limits	Maximum night shift work is eight hours in 24 consecutive hours (which may be averaged over 26 weeks if necessary for operational reasons).

Statutory Sick Pay

<p>Rate of pay</p>	<p>During the period payable by the employer:</p> <ul style="list-style-type: none"> • 60% of average earnings reduced in the same manner as remuneration for social benefit purposes <p>During the period payable by the Social Security Authority:</p> <ul style="list-style-type: none"> • 60% of average earnings reduced in the same manner as remuneration for social benefit purposes up to the 30th day of sickness or quarantine • 66% of average earnings reduced in the same manner as remuneration for social benefit purposes from the 31st day of sickness or quarantine up to the 60th day • 72% of average earnings reduced in the same manner as remuneration for social benefit purposes from the 61st day of sickness or quarantine onwards 	<p>An employee is entitled to 100% of average earnings reduced in the same manner as remuneration for social benefits purposes if he/she is sick or in quarantine as a result of participation in firefighting, rescue or salvage operations, or other similar activities performed in the public interest.</p> <p>Payments start from the first day of sickness and are paid by the employer only for working days until and including the 14th day of absence.</p> <p>After 14 days, payments are in accordance with the percentages of monthly remuneration as calculated for Social Security purposes and set out above, starting from the 15th day of sickness and up to the 380th day of sickness, paid by the Social Security Authority (may be extended in certain circumstances).</p>
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National Minimum Wage

Rate of pay	Kč90.50 (€3.50) gross per hour for a 40-hour working week or Kč15,200 (€595) gross per month for full-time employment.
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Written Statements

Terms and conditions	<p>Internal rules may specify wages and provide for other employee rights (internal rules may only enhance employee rights). They must be published in writing and the employer must notify all employees of their existence within 15 days of their publication, any changes or their cancellation.</p> <p>Work regulations are a specific category of internal rules. A work regulation specifies duties imposed in accordance with the Labour Code. They must be agreed with the trade union if there is one. Public employers must always issue work regulations.</p>
Itemised pay statement	Yes
Written reasons for dismissal	The notice of termination must always be in writing. An employer must include the reasons for termination, which are strictly limited by the Labour Code. Employees do not need to specify a reason for terminating their employment.

Miscellaneous Rights

Minimum termination notice	The termination notice period must be the same for both the employer and the employee. The minimum is two months, but the contract of employment may provide for a longer period. For termination due to a serious breach of the employee's duties (e.g. gross misconduct) or during the trial period, the employment may be terminated with immediate effect.
Time off for public duties	The employer must provide an employee with the time off necessary to discharge public offices and to perform civic duties and other acts in the public interest, where this cannot be performed outside working hours. In such cases, the employee is not entitled to be paid (with some exceptions).
Time off for union duties	<p>Paid for the period necessary to perform activities of a trade union or Works Council member. The practical extent of this right is usually agreed with the trade union.</p> <p>Employees other than members of the governing bodies of trade unions or Works Council are entitled to take reasonable unpaid time off for union activities.</p>
Time off for safety representatives	Paid for the period necessary to perform activities appropriate for occupational safety and health protection.

Time off for job hunting during notice period	An employee is entitled to take time off only to the extent necessary and no more than half a day off each calendar week for the purpose of job hunting during the two months prior to expiry of notice of termination of his/her employment relationship by the employer.
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Works Council

The number of Works Council members	A Works Council (if elected) must have at least three and no more than 15 members. The number of members must always be odd.
Right to time off	Paid time off for performing duties as Works Council members.

Social Security and Health Insurance Contributions

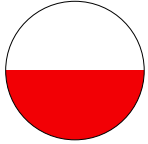
Employees' income is subject to mandatory tax contributions (see below) and contributions to Social Security and the health insurance system. These contributions substantially increase employment costs. Part of the contribution amount is borne by the employer and paid on top of the gross income of the employee (calculated as 38% of the employee's gross income) and part is withheld from the employee's gross income by the employer (calculated as 11% of the employee's gross income).

Social Security contributions cease to be applicable to the amount of the employee's gross income exceeding the applicable annual cap. For 2021, the yearly cap is Kč1,701,168 (€65,506). There is no applicable cap for 2021 in relation to health insurance contributions.



Personal Allowance

Income tax	<p>Taxation of “super-gross” income has been abolished as of 2021. For 2021, the personal income tax rate is 15% (23% for part of the yearly income exceeding Kč1,701,168) calculated on the gross income. Annual income of up to Kč15,000 (€587) is not taxable.</p> <p>Solidarity tax has been abolished as of 2021.</p>	<ul style="list-style-type: none"> • An additional Kč15,204 (€595) for the first child living in the same household (temporary periods of absence notwithstanding) for whom the taxpayer provided care, Kč19,404 (€760) for the second child and Kč24,204 (€948) for the third and each subsequent child. The child/young adult must be no more than 26 years old and studying or otherwise preparing for future employment. <p>If the taxable income is lower than the reliefs obtained for his/her children, the taxpayer is entitled to a tax refund of the difference between the taxable income and the total reliefs per child.</p>
Reliefs	<p>Every taxpayer is entitled to following annual tax reliefs:</p> <ul style="list-style-type: none"> • Kč27,840 (€1090) • An additional Kč24,840 (€972) if the income of the taxpayer’s spouse has not exceeded Kč68,000 (€2,660) in the same year. • An additional Kč2,520 (€99), Kč5,040 (€197) or Kč16,140 (€631) if the taxpayer is disabled (depending on the degree of disability). • An additional Kč4,020 (€157) if the taxpayer is a student. 	



Poland



**Qualifying Period of Service/
Compensation Limits**



Time Limits



Family Friendly Laws



Working Time/Statutory Sick Pay



**National Minimum Wage/
Written Statements**



Miscellaneous Rights



Works Council



**Social Security and Health Insurance
Contributions**



Income Tax/Child Relief

Poland

Qualifying Period of Service

Unfair dismissal	None
Redundancy pay	None
Sex/race/disability/ sexual orientation/ age/religion discrimination (non-exhaustive list)	None
“Mobbing” (bullying)	None

Compensation Limits

Unfair dismissal	<p>Employees on permanent contracts can claim either damages or reinstatement.</p> <p>Damages may be equivalent to remuneration for between two weeks and three months but cannot be lower than the pay due for the notice period.</p> <p>In the case of reinstatement, remuneration is payable for the period of unemployment subject to a maximum of two months (one month if the termination notice period was three months).</p> <p>Remuneration for the entire period of unemployment is payable if the employee reaches retirement age within four years of the dismissal and has the requisite period of employment to make him/her eligible for a pension from that age.</p>
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Termination of employment during pregnancy or maternity leave, or when the employee-father (or another member of the immediate family who is an employee) is bringing up a child during a period of maternity leave or when there are other restrictions on termination of employment (e.g. under the Trade Union Act), may also result in remuneration being awarded for the entire period of unemployment.

Employees on fixed-term contracts may claim damages for unfair dismissal (capped at three months' remuneration). Reinstatement is allowed in exceptional circumstances only.

Redundancy	<p>Redundancy provisions apply if there is a need for the termination of employment by an employer employing 20 or more staff. The amount of severance pay depends on the period of employment by the current employer and is: (i) one month's remuneration if the employee was employed for less than two years; (ii) two months' remuneration if the employee was employed for between two and eight years; and (iii) three months' remuneration if the employee was employed for more than eight years.</p> <p>Severance pay cannot exceed 15 times the minimum statutory salary in force at the date of termination (see “National Minimum Wage” below).</p>
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Sex/race/disability/ sexual orientation/ age/religion discrimination (non-exhaustive list)	No lower than the monthly minimum statutory salary.
“Mobbing” (bullying)	Unlimited appropriate compensation for pain and suffering if the employee suffers health problems as a result of the mobbing. Damages no lower than the monthly minimum statutory salary in Poland are payable if the employee was subjected to mobbing.

Time Limits

Unfair dismissal	21 days from receipt of notice of termination to claim compensation or demand reinstatement through the Labour Court, and also if employment is terminated without notice or the contract of employment ends for some other reason, such as the imprisonment of the employee for more than three months.
Redundancy	Three years from the date of termination of employment.
Sex/race/disability/ sexual orientation/ age/religion discrimination (non-exhaustive list)	Three years from the date on which the last act of discrimination occurred.

Family Friendly Laws

Maternity

Time off for antenatal care	Paid time off to attend official medical appointments if it is not possible to do so outside working hours.
Maternity leave	20 weeks for one child 31 weeks for twins 33 weeks for triplets 35 weeks for quadruplets 37 weeks for quintuplets or more Up to six weeks of the period of maternity leave may be taken prior to the due date.
Maternity pay	100% of remuneration calculated for social benefits purposes and payable by the Social Security Office. For exceptions, see “Parental pay” below.

Adoption

Adoption leave	An employee who is in the process of adoption or who has adopted a child as a foster family, with the exception of professional foster families, is entitled to leave on the same conditions as maternity leave (see above), but the leave must be taken by the child’s seventh birthday, or 10th birthday where the child’s compulsory school attendance was postponed. In any event, an employee is entitled to take nine weeks’ leave if a child aged under seven or 10 (as appropriate – see above) is adopted or is in the process of adoption.
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Adoption pay	<p>100% of remuneration calculated for social benefits purposes and payable by the Social Security Office.</p> <p>For exceptions, see "Parental pay" below.</p>
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Paternity

Paternity leave	<p>Employee-father bringing up a child is entitled to take two weeks' paternity leave, which must be taken before the child reaches 24 months or, in the case of adoption, by 24 months from the date the adoption procedure is officially finalised and before the child reaches seven or, where it was decided to postpone compulsory school attendance, before the child reaches 10.</p> <p>Paternity leave may be taken once or in two parts, where neither may be shorter than one week.</p> <p>Paternity leave (in lieu of maternity leave) may also be taken if the right to further maternity leave is renounced after the 14th week by an employed mother in a written statement from her and may last up to the end of the remaining period of maternity leave (which depends on the number of children born at one birth).</p>
Paternity pay	<p>100% of remuneration calculated for social benefits purposes and payable by the Social Security Office.</p> <p>For exceptions, see "Parental pay" below.</p>

Parental

Parental leave	<p>An employee-parent is entitled to take up to 32 weeks of parental leave (if one child was born at one birth) or 34 weeks (if two or more children were born at one birth). Parental leave is 16 weeks (or 17 weeks respectively) for each parent if taken by both parents at the same time.</p> <p>The parental leave can be taken directly after maternity leave in one or not more than four blocks but each block must not be shorter than eight consecutive weeks (exceptions apply) before the end of the calendar year in which the child reaches six years of age.</p> <p>Up to 16 weeks of parental leave can be used at any time not falling directly after maternity or another block of parental leave by the end of the year when the child reaches the age of six.</p>
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Parental pay

80% of monthly remuneration calculated for social benefits purposes, and payable by the Social Security Office, if the request to take parental leave of total of 32 or 34 weeks was made during 21 days after the child's birth; or 100%, payable for the first six or eight weeks of the parental leave (depending on the number of children born at one birth or adopted – exceptions apply); and 60%, for the remaining 26 weeks.

If an employee-parent changes his/her mind and decides that he/she no longer wishes to take the previously requested periods of parental leave, he/she is entitled to a one-off payment representing the difference between the 80% of remuneration received during the period of maternity taken and the 100% of remuneration that he/she would have received had he/she not elected to take the parental leave at the outset.

Child-raising

Child-raising leave

An employee-parent who has been employed for at least six months is entitled to 36 months' child-raising leave (divided into a maximum of five blocks) to personally care for the child until the end of the calendar year in which the child reaches six years of age (or before the child reaches 18 if the child is disabled). One month out of the statutory 36 months' child-raising leave must be taken by the other employee-parent, otherwise it is lost (exceptions apply).

Child-raising leave may be taken jointly by both parents or guardians for up to 36 months.

Child-raising pay

Child-raising leave is unpaid. The employee may however have a right to Social Security benefits of zł400 (approximately €90) per month for up to 24 calendar months (36 calendar months for multiple births or 72 calendar months if the child is disabled).



Child-raising benefit ("500+")	zł500 monthly (approximately €112 at time of preparation) from the State per first and any subsequent children (exceptions apply). It is either payable to the mother or father (if the child resides with them and is dependent on the mother or father (exceptions apply)), or the actual guardian of the child (if the child resides with them and is dependent on the actual guardian), or the child's legal guardian, or the director of a social welfare home.
Additional regulations	Employees raising children under 14 are entitled to take an additional 16 hours or two days' paid leave per calendar year to take care of them.

Working Time (Exceptions Apply)

Paid annual leave	20 days if an employee has been employed for less than 10 years and 26 days for an employee employed for more than 10 years. Periods spent in study are included for the purpose of calculating holiday leave entitlement. Statutory holiday entitlement excludes public holidays.
Rest breaks	15 minutes if the working day is longer than six hours.
Daily rest	11 hours of uninterrupted rest during each 24 hours.
Weekly rest	35 hours of uninterrupted rest at least once per week including 11 hours of uninterrupted daily rest (weekly rest can be limited to no less than 24 hours in certain cases, e.g. management board members).
Weekly working time limits	48 hours (averaged over a reference period and including overtime).
Night working time limits	Eight hours if working in dangerous or strenuous conditions.
Overtime	No more than 150 hours per calendar year for each employee, unless otherwise specified in the relevant collective agreement, Work Regulations or employment contract.



Statutory Sick Pay

Rate of pay	<p>80% of monthly remuneration as calculated for Social Security purposes.</p> <p>70% for the period of stay in hospital (except employees aged over 50 staying in hospital for between 15 and 33 days of incapacity for work in a calendar year – they are entitled to 80% of monthly remuneration for each month of incapacity).</p> <p>100% of monthly remuneration for sick leave due to pregnancy, medical tests carried out on candidates for cell, medical organ or tissue donors, or resulting from an accident at work.</p> <p>Payable by the employer for the first 33 days (14 days for employees aged over 50) in a calendar year and by the Social Security Office thereafter.</p>
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National Minimum Wage

Rate of pay	zł2,800 (approximately €626) per month for full-time employees.
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Written Statements

Terms and conditions	The publication of Work Regulations (specifying organisation and work processes and related employee/er rights) and Remuneration Regulations is obligatory for employers with 50 or more employees who are not covered by a collective bargaining agreement.
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	<p>If the employer has established Work Regulations, it must notify a new employee in writing within seven days of his/her joining/contractual start date of the normal daily and weekly working times, the frequency of remuneration payments, annual leave entitlement, the notice period and any collective bargaining agreement by which the employee is covered.</p> <p>If the employer is not obliged to establish Work Regulations, then in addition to the above, it must also notify the employee of the applicable night-time working hours, the time, place and date of payment of remuneration payments and the procedures for monitoring attendance and justifying absence from work.</p>
Itemised pay statement	There is no obligation to provide itemised pay statements to employees with every payment.
Written reasons for dismissal	The reason relied on for the termination must always be specified in writing if the employer terminates a permanent contract of employment or it terminates any contract without notice.



Miscellaneous Rights

<p>Minimum termination notice</p>	<p>Probationary Period Contracts</p> <p>Three working days for a probationary period of up to two weeks.</p> <p>One week for a probationary period of more than two weeks but less than three months.</p> <p>Two weeks for a probationary period of three months.</p> <p>Fixed-term Contracts and Permanent Contracts</p> <p>Two weeks if the employee had been employed for less than six months.</p> <p>One month if the employee had been employed for more than six months.</p> <p>Three months if the employee had been employed for three years or more.</p>
<p>Time off for public duties</p>	<p>The granting of time off is subject to a request from a competent authority. The length of the time off depends on the reason for the absence. For example, for a court summons, summons from a public prosecutor or police or a summons from a governmental authority – the time necessary to deal with the subject matter of the summons is up to six days per year for acting as a court expert and up to 12 days per year for jury duty.</p> <p>Time off for public duties is unpaid (by the employer) as the cost is covered by the relevant authority.</p>

<p>Time off for union duties</p>	<p>Paid for the period necessary to perform ad hoc and temporary activities relating to trade union membership, if such activity cannot be carried out outside working hours.</p>
	<p>Paid or unpaid time off for union duties depending on number of union members and the request of a trade union may be granted as a part- or full-time release from the obligation to perform work.</p> <p>Employees are also entitled to take unpaid time off for union duties given by the employer upon a trade union's request.</p>
<p>Time off for safety representatives</p>	<p>An employee shall retain his right to remuneration for the time not spent at work in connection with participation in: (i) consultations concerning safety and health at work, or (ii) meetings of the commission for safety and health at work (such commissions are required at employers with more than 250 staff).</p> <p>Social safety inspectors – for the time necessary to perform their duties, paid by the employer.</p>
<p>Time off for job hunting during notice period</p>	<p>An employee who has been served notice of termination where the notice period is between two weeks and one month is entitled to take two paid days off for job hunting. If the notice period is three months or more, the time off for job hunting is three paid days off.</p>



Time off for qualification improvement	Employees participating in courses or other forms of education at their employer's initiative or with its consent are entitled to six paid days off in order to take secondary school final examinations or other external or professional qualification examinations. 21 paid days off may be taken during an employee's final year of studies to prepare for a diploma/degree thesis and to take the final examination. Employees who are improving their qualifications are also entitled to be released for whole or part of the working day to enable them to travel to and attend compulsory classes.
Time off for medical examinations	Paid time off to attend compulsory medical examinations.

Works Council

The number of Works Council members per number of employees eligible to vote is as follows:

Number of Eligible Employees	Number of Works Council Members
50-250	3
251-500	5
More than 500	7

Right to time off	Paid time off for performing duties that cannot be performed outside working hours.
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Right to Paid Time Off (in Hours) for Elected Representatives	Right to Paid Time Off (in Hours) for Trade Union Representatives
Paid time off for performing duties that cannot be performed outside working hours.	<p>The number of employees who are on the management board of the trade union at company level who are entitled to be released from work while continuing to be entitled to remuneration depends on the number of members of the union in the employment establishment overall:</p> <ul style="list-style-type: none"> • Time off for the amount of hours equal to the number of the trade union's members employed at the employer, if there are less than 150 members • One FTE if there are between 150 and 500 members • Two FTEs if there are between 501 and 1,000 members • Three FTEs if there are between 1,001 and 2,000 members • One additional FTE for each 1,000 members thereafter



Social Security and Health Insurance Contributions

Contributions to the Polish Social Security and health system are mandatory. The amount is the same for each employee (although there are some exceptions). Part of the contribution amount is borne by the employer and is calculated as a percentage of the employee's gross income. The other part is withheld from the employee's gross income by the employer.

Social Security Contributions	Borne by Employer	Borne by Employee
Pension contribution	9.76%	9.76%
Disability pension contribution	6.50%	1.50%
Sickness contribution	-	2.45%
Accident insurance contribution	0.67% up to 3.33% *	-
Healthcare contributions	-	9%
Labour Fund	2.45%	-
Guaranteed Employee Benefit Fund	0.10%	-
Bridging Pensions' Fund (if applicable)	1.5%	-

Pension contributions and disability pension contributions cease to be applicable in a given year once the employee's gross remuneration has exceeded the threshold of zł157,770 (€35,106), i.e. the average monthly remuneration in Poland forecasted for the year provided for in the Budget Act for the relevant year, multiplied by 30, i.e. zł 5,259 (€1,170) in 2021.

Voluntary sickness insurance contributions cease to be applicable in a given year once the employee's gross remuneration has exceeded the threshold of zł13,147.50 (€2,925), i.e. 250% of the average monthly remuneration in Poland forecasted for the year in the Budget Act for the relevant year.

* Accident insurance contributions vary for individual contributors and depend on the risk in the relevant industry sector, as well as the employer's insurance risk classification. Note that the contribution rate for employers with fewer than nine employees is fixed at 1.67% of the gross monthly income of each employee.

Income Tax

Personal Income Tax Rates

Annual revenue of up to zł85,528 (€19,073)	Rate of 17% of income less tax deduction amount*
Annual revenue over zł85,528 (€19,073)	zł14,539.76 (€3,243) plus 32% of income exceeding zł85,528 (€19,073) less tax deduction amount*

*The tax deduction amount varies depending on the annual revenue of the taxpayer:

- Any annual income of up to zł8,000 (€1,784) is not taxable.
- If annual income is between zł8,000 (€1,784) and zł13,000 (€2,899), the tax is decreased progressively by a tax deduction amount of between zł1,360 (€303) and zł525.12 (€117).
- If annual income is between zł13,000 (€2,899) and zł85,528 (€19,073), the tax is decreased by a tax deduction amount of zł525.12 (€117).
- If annual income is between zł85,528 (€19,073) and zł127,000 (€28,321), the tax is decreased progressively by a tax deduction amount of between zł525.12 (€117) and zero.
- There is no tax deduction amount applicable for annual income exceeding zł127,000 (€28,321).

Under certain circumstances, married couples may accumulate and declare their annual income jointly. Each of the spouses benefits from tax exemptions and deductions separately, but pays taxes as double the amount of tax determined on half of the total amount of the spouses' income. Specific rules apply to single parents.

Note: it is proposed to change these values significantly as of January 2022 by increasing the tax free amount and the above thresholds.

Child Relief 2021

In 2021, the limit varies depending on whether the taxpayers eligible for the deduction are married for the entire tax year, single parents or taxpayers who, although not married, are not also single parents.

In the case of taxpayers who are:

- Married throughout the tax year and have only one child, the deduction is not available if the total income of the spouses exceeds zł112,000 (€24,972)
- Unmarried/single parent of only one child, the deduction is not available if the total income of the taxpayer exceeds zł112,000 (€24,972)
- Unmarried persons who are not single parents of one child, the deduction is not available if the income of the taxpayer exceeds the amount of zł 56,000 (€12,242).

The Child Relief for a married/single parent of two children, is zł92.67 (€20.66) per calendar month.











The rate for a married/single parent with three children is zł166.67 (€37.16) per calendar month.

For married/single parents with four or more children, the Child Relief is zł225 (€50.17) for each calendar month.

Child relief applies until the child reaches 18 (exceptions apply).



Russia

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-  [Compensation Limits](#)
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Russia

Russian labour and employment legislation is currently undergoing a major review, with a view to harmonising it more closely with the equivalent European legislation. It remains in many aspects, however, a hangover from the Soviet-era legal provisions.

One peculiar feature of Russian labour and employment legislation is that the employer is the unprotected party in many respects. For example, Russian law generally prohibits entering into fixed-term employment contracts. The circumstances in which an employer can terminate an employee's contract are limited to termination due to the fault of the employee concerned, redundancy or the insolvency of the employer. Furthermore, restrictive covenants are null and void because they are generally deemed to limit the employee's constitutional right to work.

A number of statutory provisions are not applied in practice or only with extreme difficulty. For example, as it is very difficult to prove and document an employee's conduct clearly enough that it can be relied on as the ground for his/her dismissal, few employers dismiss their employees in this way, preferring instead to negotiate a voluntary departure or make the employee "redundant".

Foreign companies intending to enter the Russian market by opening a separate legal entity or a representative (or branch) office should note the following features of labour relations that are particular to the Russian Federation:

- There are substantial differences between Russian labour law and European and US labour laws.
- Corporate standards, in-house policies and conventional legal concepts inherent in foreign labour laws cannot be automatically implemented in the Russian business environment.
- There are a large number of mandatory internal documents (which must be in Russian, although bilingual versions are permitted) governing labour relations within a company.
- The availability and scope of internal documents are not a function of a company's size. They must be available whether a company employs a handful or hundreds of staff.

Qualifying Period of Service

Unfair dismissal	None
Redundancy pay	None
Sex/race/disability/sexual orientation/age discrimination (non-exhaustive list)	None
Breach of contract	None
Unlawful deductions	None



Compensation Limits

Unfair dismissal	Reinstatement and remuneration lost as a result of an unlawful denial of the right to work.
Redundancy	A severance allowance equal to his/her average monthly earnings. The employee will also be entitled to his/her average monthly earnings for the period of time taken to find new employment, capped at two months' average monthly earnings from the date of dismissal (inclusive of the severance allowance). In exceptional cases and subject to approval by the Unemployment Office, average monthly earnings will continue to be paid during the third month from the date of dismissal.
Sex/race/disability/sexual orientation/age discrimination (non-exhaustive list)	Reinstatement and/or payment of all outstanding remuneration until new employment is obtained. If the employee is unable to find a new job, whilst there is no statutory limit on the compensation period, the period awarded is at the discretion of the court.

Breach of contract	<p>The employer must compensate the employee for any remuneration lost as a result of an unlawful denial of the right to work.</p> <p>If the employer causes damage to an employee's property, the cost of the damage must be reimbursed in full.</p> <p>If the employer fails to meet a statutory deadline for payment of remuneration, holiday pay, a severance payment and any other payments due to the employee, it must pay interest of at least one 150th of the Central Bank of the Russian Federation key rate on any overdue amounts for each day of the delay up to the date of final settlement.</p> <p>With effect from 26 July 2021, the key rate is 6.5%. The amount of compensation (including interest) payable to the employee can be increased by any relevant collective bargaining agreement or the employment contract. The obligation to pay compensation (including interest) arises regardless of whether the employer is at fault in the delay.</p>
Unlawful deductions	See the third paragraph in "Breach of contract" above.

Compensation for "moral injury" may also be claimed in all these cases. Such compensation is independent of any compensation for financial and physical damage and is determined by the agreement of the parties or by a court.



Limitation Periods

Unfair dismissal	Within one month of delivery of a copy of the dismissal order to the employee or the employee handing over his/her work record book.
Redundancy	Within one month of delivery of a copy of the dismissal order to the employee or the employee handing over his/her work record book.
Sex/race/disability/sexual orientation/age discrimination (non-exhaustive list)	Within three months of when the employee became, or should have become, aware of the discriminatory act. If the discriminatory act is treated as a criminal offence, the limitation period is six years.
Breach of contract	Within three months of when the employee became, or should have become, aware of the breach.
Unlawful deductions	Within three months of when the employee became, or should have become, aware of the unlawful deduction.
Non-payment or underpayment of salary and other amounts due	Within one year of the due date for the payment of those amounts, including the non-payment or underpayment of salary and other payments due to an employee upon dismissal.

Family Friendly Laws

Maternity

Time off for antenatal care	Employees are entitled to average salary when attending antenatal care.
Maternity leave	70 calendar days prior to the birth (84 for multiple pregnancies) plus 70 calendar days following the birth (86 where there are complications with the birth, 110 for multiple births).
Maternity pay	The employee's average daily remuneration (calculated on the basis of the previous two years) multiplied by the number of maternity leave days. The total amount of maternity pay is capped and is adjusted annually for inflation. For 2021, the cap is ₺349,328.83 (€4,007).

Adoption

Adoption leave	Parents adopting a child are entitled to paid leave starting from the adoption date up until 70 calendar days from the child's date of birth (110 calendar days for the simultaneous adoption of two or more children).
Adoption pay	Where the adopted child is aged under three months, adoption pay is paid from the adoption date up to 70 calendar days from the child's date of birth (110 calendar days for the simultaneous adoption of two or more children). Adoption pay is calculated in a similar way to maternity pay (see above). If a child is adopted by both marriage partners, the leave is granted to one of the partners at their discretion.

Paternity

Paternity leave	Paternity leave (for single fathers and on the same terms as maternity leave) may be taken in full or in part by the father of the child or the child's grandmother, grandfather, other relative or guardian with responsibility for caring for the child.
Paternity pay	Same as maternity pay.

Parental

Parental leave	Either parent is eligible to take up to three years' parental leave, which must be taken by the child's third birthday. If parental leave is taken, the employee can return at any time. The employee's job is usually preserved for the duration of the parental leave.
Pay	Calculated using a statutory formula, subject to a cap. With effect from 1 January 2021, the maximum amount of monthly parental leave pay for the period until the child is 18 months old is ₺29,600.48 (€340). For children aged between 18 and 36 months, a monthly allowance is payable equal to the minimum subsistence income established for children in the relevant region of the Russian Federation, provided that the average family income per person is not higher than double that regional minimum income. For Moscow, with effect from 15 December 2020, the minimum subsistence income established for children is ₺15,582 (€179).

Working Time

Paid annual leave	<p>28 calendar days (excluding non-working public holidays).</p> <p>A minimum of 31 calendar days (plus public holidays) if the employment agreement provides for irregular working hours.</p> <p>Additional paid annual leave is granted to employees working in harmful and/or hazardous environments, doing jobs of a special nature, working in the Far North of Russia and similar hardship locations, and in other circumstances as provided by the Labour Code and other federal laws.</p>
Rest breaks	Rest and meal breaks of at least 30 minutes and up to two hours per day. These periods are excluded from the calculation of working time.
Daily rest	At least double the time worked on the working day (shift) immediately preceding the rest period.
Weekly rest	The weekly continuous rest period should be at least 42 hours.
Weekly working time limits	40 hours per week
Night working time limits	The duration of night-time work (shift) is reduced by one hour without the need to make up the hour at a later time.
Overtime	No more than four hours within two consecutive days or 120 hours per year.

Statutory Sick Pay

Rate of pay	<p>Calculated in a similar way to maternity pay (see above). With effect from 1 January 2021, the average daily amount of sick pay is capped at ₺2,434.25 (€27.92), payable for the number of days on sick leave. Employees with up to five years' service receive 60% of the average daily amount; those with between five and eight years, 80%; and those with more than eight years' service, 100%.</p>
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National Minimum Wage

Rate of pay	<p>With effect from 1 January 2021, the federal minimum monthly wage is ₺12,792 (€146.72).</p> <p>Regional laws may provide for their own minimum wage, which must not be less than the federal one. For Moscow, with effect from 15 December 2020, the minimum monthly wage is ₺20,589 (€236.16)</p>
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Written Statements

Terms and conditions	Mostly governed by the Work Regulations – an internal document regulating the procedure for the engagement and dismissal of employees; the principal rights, obligations and liabilities of the parties to the employment contract; working hours; rest periods; rewards and sanctions applicable to employees; and other issues relating to the regulation of labour relations at the employer.
Itemised pay statements	Employers are obliged to provide itemised pay statements to employees with every payment.
Written reasons for dismissal	Before applying a disciplinary sanction (including dismissal), an employer must ask the employee concerned to provide a written explanation. A refusal by an employee to provide an explanation will not prevent a disciplinary sanction being applied.
	The disciplinary decision must be notified to the employee (and acknowledged by him in writing) within three working days of the day on which it is issued.

Miscellaneous Rights

Minimum notice	<p>Change of employment conditions – two months.</p> <p>Termination of the employment based on an unsatisfactory probation period – three days.</p> <p>Termination of the employment based on insolvency of the business – two months.</p> <p>Redundancy – two months (three in certain cases, e.g. mass lay-offs).</p> <p>Employee’s voluntary resignation – two weeks.</p> <p>General Director’s voluntary resignation – one month.</p>
Time off for public duties	<p>There is no statutory maximum time off for public duties, but employers are required to continue paying the employee’s average monthly remuneration in certain specified circumstances, including:</p> <ul style="list-style-type: none"> • Mobilisation under an emergency response plan • Court appearance as a witness, juror or expert witness • Participation in the work of election commissions

Time off for union duties	Part-time members of elected trade union organisations are granted time off for attending trade union conventions and conferences; participation in elections; and (if provided for in the collective bargaining agreement) attending short trade union training courses. The conditions for granting time off, and the procedures of payment for time spent on participation in the above activities, are determined by the relevant collective bargaining agreement.
Time off for safety representatives	See above
Time off in redundancy notice period	None

Works Council

The concept of the Works Council does not exist as such under Russian labour law. Primary trade union organisations (PTUO) can be considered as analogous to Work Councils.

Number of PTUO members	Generally, at least three members.
Right to time off	As provided for in the applicable collective bargaining agreement.
Other rights	Employers must make available to PTUO members (free of charge) such premises, equipment, vehicles and other means of communication necessary for their work in accordance with the collective bargaining agreement. An employer with a workforce of more than 100 must make available to the PTUO members at least one fully-equipped and heated office connected to a power supply, together with office equipment, communications facilities and any relevant legal documents. Other conditions for the support of the work of trade union bodies may be provided for in the relevant collective bargaining agreement.

Social Security Contributions

Employees are not obliged to make contributions to social funds. It is the employer who makes such contributions for its employees. The insurance contribution rates below will apply to employers during 2020.

Insurance Contribution Base Amount	Insurance Contribution Rate		
	Pension Fund of the Russian Federation	Social Insurance Fund of the Russian Federation	Federal Fund for Mandatory Medical Insurance
Within the specified upper limit for the insurance contribution base amount	22.0%	2.9% (1.8% for temporary staying foreigners)	5.1%
Above the specified upper limit for the insurance contribution base amount	10.0%	0%	0%

As of 1 January 2021, the upper limit for the compulsory social insurance contribution base amount per employee (including indexation) is ₹966,000 (€11,080) and for compulsory pension insurance is ₹1,465,000 (€16,803.55).

Employers in certain sectors can benefit from reduced insurance contribution rates where the government wishes to protect or encourage those sectors. They include certain categories of agricultural producers, organisations offering jobs to persons with disabilities, regulated organisations working on science and technology policy, certain computer software developers and mass media enterprises, etc. As the list of exceptions is very specific, employers should carefully check their entitlement to pay reduced insurance contribution rates.

Income Tax 2021

As of 1 January 2021, annual income below ₹5,000,000 is taxed at a rate of 13%. Income over ₹5,000,000 is taxed at a rate of 15%.

With regard to foreign employees, employers are required to deduct income tax at source at a flat rate of 13% for taxpayers who are in Russia for more than 183 days per year and 30% for taxpayers who are in Russia for less than 183 days per year. For foreign employees with highly qualified specialist status, a flat rate of 13% is applicable (from the first working day) if their income for the tax period is less than ₹5,000,000 or equal to ₹5,000,000. The tax rate for those foreign employees whose income is more than ₹5,000,000 is a fixed amount of ₹650,000 and 15% of the amount of the corresponding income exceeding ₹5,000,000 for the tax period.



Slovakia



**Qualifying Period of Service/
Compensation Limits**



Time Limits



Family Friendly Laws



Working Time



Statutory Sick Pay



National Minimum Wage



Written Statements



Miscellaneous Rights



Works Council



**Social Security Contributions/Income Tax/
Personal Allowance**

Slovakia

Qualifying Period of Service

Unfair dismissal	None
Redundancy pay	None
Sex/race/disability/ sexual orientation/ age/religion discrimination (non-exhaustive list)	None
“Mobbing” (bullying)	None

Compensation Limits

Unfair dismissal	<p>Where the termination of employment is in breach of the Slovak Labour Code, an employee can claim reinstatement. If the employer refuses, the employee can challenge the dismissal in court.</p> <p>If he/she does so, the employer must pay him/her compensation equivalent to his/her average monthly earnings for the period from the date that the employee informs the employer that he/she wants to be reinstated until (i) the employer permits him/her to work, or (ii) the court gives its judgement, unless the court decides that the employer cannot reasonably be requested to further employ the employee.</p> <p>The compensation payment period is a maximum of 36 months.</p>
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If the overall period for which this compensation is paid exceeds 12 months, the court can, on request by the employer, (a) proportionately reduce the compensation awarded by the court with respect to the period exceeding 12 months, or (b) decide not to award any compensation for that period. Such reductions in compensation cannot apply to a whistle-blower of criminal or other antisocial activity if the employment ended during the period of whistle-blowing protection provided for under a special regulation.

Redundancy	<p>An employee is entitled to severance pay if:</p> <p>i) He/she is served notice because the employer (or part of the employer) is to be dissolved or relocated and the employee does not accept the resulting change to his/her place of work; due to operational reasons (e.g. lack of work); or because the employee's health condition has, according to a medical report, caused the long-term loss of his/her ability to perform his/her current job.</p> <p>In such circumstances, the employee is entitled to severance pay as follows:</p> <ul style="list-style-type: none"> • At least his/her average monthly earnings if the period of continuous employment was more than two years but less than five years
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<ul style="list-style-type: none"> • At least twice his/her average monthly earnings if the period of continuous employment was more than five years but less than 10 years • At least three times his/her average monthly earnings if the period of continuous employment was more than 10 years but less than 20 years • At least four times his/her average monthly earnings if the period of continuous employment was 20 years or more <p>ii) The employment was terminated by mutual agreement for any of the reasons above. In such circumstances, the employee is entitled to severance pay as follows:</p> <ul style="list-style-type: none"> • At least his/her average monthly earnings if the period of continuous employment was less than two years • At least twice his/her average monthly earnings if the period of continuous employment was more than two years but less than five years • At least three times his/her average monthly earnings if the period of continuous employment was more than five years but less than 10 years 	<ul style="list-style-type: none"> • At least four times his/her average monthly earnings if the period of the employment was more than 10 years but less than 20 years • At least five times his/her average monthly earnings if the period of continuous employment was 20 years or more <p>iii) The employment is terminated by notice from the employer, by mutual agreement or on the grounds that the employee can no longer perform his/her work as a result of an occupational accident, occupational disease or the risk of such a disease. In such circumstances, the employee is entitled to severance pay equal to at least 10 times his/her average monthly earnings.</p> <p>Sex/race/disability/sexual orientation/age/religion discrimination (non-exhaustive list)</p> <p>No maximum compensation limit.</p> <p>An employee can require in court that the employer remedies the illegal condition and provides “adequate satisfaction” (such as an apology and, in severe cases, financial compensation).</p> <p>“Mobbing” (bullying)</p> <p>No specific statutory regulation in place.</p>
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Time Limits

Unfair dismissal	Two months from termination of employment. If no claim is made in that period, the dismissal is considered as valid.
Redundancy	Three years from the date of termination of employment for claims for financial compensation.
Sex/race/disability/sexual orientation/age/religion discrimination (non-exhaustive list)	Generally, three years from the date on which the last act of discrimination occurred for claims for financial compensation.

Family Friendly Laws

Maternity

Time off for antenatal care	Paid time off to attend official medical appointments if it is not possible to arrange these outside working hours.
Maternity leave	<p>34 weeks for one child (37 weeks for a woman with sole responsibility for a child, i.e. who has no partner to assist).</p> <p>43 weeks for two or more children born at the same time.</p> <p>Usually six weeks are taken prior to the due date (a maximum of eight weeks may be taken).</p> <p>Compulsory maternity leave lasts for six weeks after the date of birth.</p>

Maternity pay	<p>75% of remuneration (capped) calculated for social benefits purposes, payable by Social Security, subject to a monthly cap of €1,669.50 (for months with 31 days) and €1,615.60 (for months with 30 days) for 2020.</p> <p>In order to be entitled to maternity pay, the employee must have made social security contributions for at least 270 days in the two years preceding the maternity leave.</p>
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Adoption

Adoption leave	<p>An employee responsible for a child entrusted to him/her for adoption or for foster care is entitled to adoption leave on broadly the same conditions as for maternity/paternity leave, as follows:</p> <ul style="list-style-type: none"> • 28 weeks for one child (31 weeks for a man or woman with sole responsibility for a child, i.e. who has no partner to assist) • 37 weeks for two or more children adopted or taken into foster care • The leave must be taken by the time the child is three years old <p>The employee is also entitled to parental leave under broadly the same conditions as the biological parents of the child (see "Parental leave" below).</p>
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Adoption pay	The adoptive parent is entitled to the same payments that apply to maternity/paternity pay and also parental allowance.
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Paternity

Paternity leave	If the father is taking care of a child, he is entitled to paternity leave for the same period as the maternity leave.
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Paternity pay	Same as maternity pay, but only if the mother is not receiving maternity pay or parental pay. If she is, the father is not entitled to paternity pay.
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Parental

Parental leave	Both employee-parents are entitled to parental leave until the child is three years old (or six if the child is suffering from a long-term health condition). Parental leave will start from the end of maternity leave for the mother and from the date of birth for the father.
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An employee may agree an extended period of parental leave with his/her employer until the child is five years old (or eight if the child is suffering from a long-term health condition).

The maximum amount of any extended parental leave will be any parental leave that was not taken prior to the child reaching three years of age (or six if the child is suffering from a long-term health condition).

Pay	Parental leave is unpaid. The employee may, however, be entitled to certain Social Security benefits, e.g. a parental allowance of €275.90 a month. A higher parental allowance of €378.10 a month is available for those parents who were entitled to maternity/paternity pay in respect of that child. In both case, exceptions apply, notably if there are more children. Only one parent is entitled to parental allowance at one time.
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Additional regulations	Parents may be entitled to certain other allowances (e.g. a one-off allowance granted in connection with the birth of a child). One parent is entitled to unpaid leave where a child under 10 years old is sick and the parent is taking care of the child (Social Security benefits are available for the first 10 days of the absence).
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Working Time (Exceptions Apply)

Paid annual leave	Four weeks for employees under the age of 33, five weeks for employees who (i) reach the age of 33 before the end of the given calendar year; and (ii) all individuals, regardless of age, who have legal responsibility to care for a child.
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Rest breaks	30 minutes if the working day is longer than six hours.
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Daily rest	12 hours of uninterrupted rest during each 24-hour period.
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Weekly rest	Two consecutive days of uninterrupted rest at least once per week, generally Saturday and Sunday or Sunday and Monday. Depending on the nature of the work and operating conditions, the weekly rest period can be shortened in exceptional cases (subject to the conditions set out in the Labour Code).
Weekly working time limits	48 hours (averaged over a reference period and including overtime).
Night working time limits	An average of eight hours per day over a period of not more than four consecutive calendar months. A maximum of eight hours in each 24-hour period if carrying out arduous physical work, arduous mental work or work involving a potential threat to life or health.
Overtime	An employer can specify up to 150 overtime hours per calendar year for each employee. An employee may work up to a maximum of 400 overtime hours per calendar year.

Statutory Sick Pay

Rate of pay	<p>25% of monthly remuneration (capped), as calculated for Social Security purposes, for the first three days.</p> <p>55% of monthly remuneration (capped), as calculated for Social Security purposes, starting from the fourth day for a maximum of 52 weeks.</p> <p>Payable by the employer for the first 10 days (wage compensation) and by Social Security thereafter (sickness benefit).</p> <p>An exception applies in relation to sickness related to Covid-19, such that in certain situations (e.g. during quarantine), statutory sick pay is payable from day 1 of absence in the amount of 55% of monthly remuneration (gross earnings) by Social Security.</p>
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National Minimum Wage

Rate of pay	€623 per month for full-time employees.
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Written Statements

<p>Terms and conditions</p>	<p>The basic terms and conditions of employment must be set out in an employment contract, which must be in writing.</p> <p>An employer may notify the employee of certain conditions of employment at a later date if these were not included in the employment contract. The employer must do so in writing within one month of issuing the contract of employment. The employer may also issue work regulations, which are then binding for both the employees and the employer.</p>
	<p>They must be published by the employer (e.g. put up in a workplace area commonly used for such purposes, on the intranet or sent in a circular email to all employees), otherwise they have no legal effect.</p> <p>The work regulations must be accessible to all employees.</p>
<p>Itemised pay statement</p>	<p>Written itemised pay statements (unless an electronic form was agreed) must be provided to employees with every salary payment.</p>

<p>Written reasons for dismissal</p>	<p>The reason for the termination of the employment on notice by the employer and for immediate termination by either employer or employee must be specified in writing.</p> <p>If either the employer or the employee does not comply with this requirement, the termination will be invalid.</p>
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Miscellaneous Rights

<p>Minimum termination notice</p>	<p>During the Probationary Period</p> <p>No statutory minimum for termination notice, but the other contracting party should by good practice be notified normally at least three days prior the end of the employment in writing.</p>
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After the End of the Probationary Period or Contracts With No Probationary Period

Normally, at least one month, unless the Slovak Labour Code stipulates otherwise.

The Labour Code stipulates that if the employee was served notice because the employer (or part of the employer) is to be dissolved or relocated, due to operational reasons (e.g. lack of work) or because the employee's health condition has caused the long-term loss of his/her capability to perform his/her present work, the termination notice period shall be:

- At least two months if the employee had been employed for more than one year and less than five years
- At least three months if the employee had been employed for five years or more

If an employee who has worked for the employer for at least one year is served notice by the employer for reasons other than those described above, the termination notice period shall be at least two months.

N.B. Termination notice is a complex area under Slovak employment law and readers are advised to obtain specific advice.

Time off for public duties

The employer must provide the employee with the time off necessary for the performance of public functions, civic and trade union duties and other activities of public interest if they cannot be performed outside working hours. This time off is generally unpaid unless otherwise agreed or required by law or set out in a collective agreement.

Time off for union duties

An employer must release an employee for the performance of a function in a trade union active at the employer on the conditions agreed in the collective agreement.

See also "Works Council/Right to time off" below.

Time off for safety representatives

A safety representative is entitled to reasonable paid time off to perform his/her duties.

Time off for job hunting during notice period

An employee who has been served notice of termination is entitled to a half a day of unpaid leave per week of the notice period for job hunting.

Works Council

The number of Works Council members eligible to vote is as follows:

Number of Eligible Employees	Number of Works Council Members
50-100	Three
101- 500	Three plus at least one additional member for each 100 employees
501-1,000	Seven plus at least one additional member
More than 1,000	Eight plus at least one additional member for each 1,000 employees

Right to time off	<p>Any activity of the employees' representatives that is directly related to the performance of the employer is treated as work and the employee is entitled to receive his/her regular salary for it.</p> <p>An employer must release the employee as necessary for the performance of his/her function as a member of the Works Council.</p>
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The employer is obliged to grant the employee paid time off work for activities relating to a function in a trade union, a Works Council, or as a works trustee (i.e. an employee representative in companies with less than 50 employees) to the extent agreed with the employer.

If no agreement is reached, the employer shall provide a total period of paid time off work split between members of the trade union body for trade union activities, members of the Works Council for Works Council activities or the works trustee for his/her activities equal to the average number of employees in the previous calendar year multiplied by 15 minutes. Special rules apply for situations when multiple employee representatives operate at the employer.

Social Security Contributions

Contribution Type	Employee (%)	Employer (%)	Maximum Assessment Base for Contributions
Statutory Sickness Insurance	1.4	1.4	€7,644
Retirement Insurance	4 4 – employee participating in retirement pension savings	14 10 – employer when employee participating in retirement pension savings	€7,644
Disability Insurance	3	3	€7,644
Accident Insurance	N/A	0.8	Unlimited
Employer Insolvency Guarantee Insurance	N/A	0.25	€7,644
Statutory Unemployment Insurance	1	1	€7,644
Solidarity Reserve Fund	N/A	4.75	€7,644
Health Insurance	4	10	Unlimited

Income Tax 2021

Tax at 19% is due on income up to 176.8 times the minimum subsistence amount per year. The rate is 25% for any taxable income exceeding that figure. The minimum subsistence amount is €214.83 per month.

Personal Allowance 2021

Annual income of up to €4,511.43 is not taxable (this sum changes each year). If annual income exceeds €4,511.43, Personal Income Tax is charged on the excess amount. The non-taxable amount decreases on a scale starting with an annual income exceeding €19,936.22 and reaches zero when the annual income is €37,981.94.



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The information in this guide is correct the time of publication. Note that currency equivalents are likely to fluctuate. Readers are advised to check the information at the time of use.

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