

Taxation of Expatriates 2022

	AUSTRIA	CROATIA	CZECH REPUBLIC	HUNGARY	SERBIA	SLOVAKIA	SLOVENIA
GENERAL INFORMATION							
Personal tax rate	<p>Progressive tax rate (employees and entrepreneurs): EUR 0 to 11,000 - 0 % EUR 11,001 to 18,000 - 20 % EUR 18,001 to 31,000 - 35 % EUR 31,001 to 60,000 - 42 % EUR 60,001 to 90,000 - 48 % EUR 90,001 to EUR 1,000,000 - 50 % over 1,000,000 - 55 %</p> <p>Dividends: Tax rate of 27.5 % Bank deposits: Tax rate of 25 % Sales of land/properties: Tax rate of 30 %</p>	<p>Progressive tax rate: 20 % - on annual taxable income up to HRK 360,000 (EUR 48,000) 30 % on annual taxable income above HRK 360,000 (EUR 48,000)</p> <p>In addition, municipalities are authorised to introduce a surcharge on the income tax at rates between 0 % and 18 %, depending on the number of inhabitants.</p>	<p>Progressive tax rate: 15 % for income up to 48-multiple of the average salary 23 % for income exceeding 48 times the average salary</p> <p>The 48-multiple of the average salary is subject to annual change; for 2022 the average salary is CZK 38,911, i.e. the higher rate applies on income exceeding CZK 1,867,728 approx. EUR 73,300.</p>	15 % flat rate	<p>Salary tax rate: 10 % Self-employment/Entrepreneurs tax rate: 10 % Other income tax rate: 20 % Annual personal income tax rate: 10 % up to the amount of six average annual salaries, 15 % on the amount above six average annual salaries Dividends: 20 %</p>	<p>Progressive tax rate (employees): 19%/25 % (applicable only to the tax base which exceeds 176.8 times the valid existence minimum of rounded 38,000 EUR/year)</p> <p>Flat Tax (entrepreneurs with the turnover below EUR 49,790 - only the taxable revenues will be included into the revenue threshold): 15 %</p> <p>Dividends: Tax rate of 7 % (dividends received from SK companies or contracting states) or 35 % (dividends received from non-contracting states)</p>	<p>Progressive Tax Rates: 16 % /26 %/33 %/39 %/50 % (top rate applicable for annual income tax base exceeding EUR 72,000.00/year)</p> <p>Flat Tax (entrepreneurs with the turnover below EUR 50,000/100,000): 20 %</p> <p>Dividends: Flat rate 27.5 %</p>
Tax period	Calendar year (differing fiscal year for certain entrepreneurs possible)	Calendar year	Calendar year	Calendar year	Calendar year	Calendar year	Calendar year
Tax Residence/Domicile according to domestic Law	<p>Unlimited: Natural persons, who either: → Have permanent residence in Austria. → Are physically present in Austria for 183 days or more, in a calendar year, either continuously or in total. → Have a residence in Austria (i.e. accommodation not intended only for occasional use) and a usage of more than 70 days (recording duty if below).</p> <p>Limited: Natural persons, who have neither their (permanent) residence nor their habitual abode in Austria, on certain income in Austria.</p>	<p>Unlimited personal income tax liability (i.e. resident taxation) on worldwide income (subject to tax treaties): Natural person who has its domicile or habitual place of abode in Croatia.</p> <p>Limited personal income tax liability: Natural person, who has neither its domicile or habitual place of abode in Croatia, but acquires income in Croatia that is subject to tax pursuant to the Income Tax Act.</p>	<p>Unlimited (except as provided under applicable DTT): Natural persons, who: → Have permanent residence in the Czech Republic. → Are physically present in the Czech Republic for 183 days or more in a calendar year, either continuously or in total. → Have a residence in the Czech Republic (i.e. accommodation not intended only for occasional use) and it is evident that the individual intends (due to personal and economic reasons) to remain in the Czech Republic permanently.</p> <p>Limited: Natural persons, who have neither their permanent residence nor residence in the Czech Republic nor their habitual abode in Czech Republic. Applicable only on income from sources in the Czech Republic.</p>	<p>According to Hungarian national law, Hungarian tax resident is a natural person, who: → Is a Hungarian national (with the exception of dual citizens without a permanent or habitual residence in Hungary). → Exercises his/her right of free movement and the right of residence in Hungary for at least 183 days in the given calendar year or a third-country citizen who has permanent residence status in Hungary. → Has a permanent residence only in Hungary (permanent residence is a place that the private individual uses for permanent habitation and actually lives there). → Has his/her centre of vital interest in Hungary (the private individual is primarily tied by personal bonds, bonds of family and business relations to Hungary). → Has his/her habitual abode in Hungary.</p>	<p>An individual (natural person) who: → Has a permanent residence or center of business and vital interests in Serbia. → Stays in Serbia continuously or in intervals at least 183 days during the period of 12 months beginning or ending in the respective taxation year.</p>	<p>Unlimited (except as provided under applicable DPA): Natural persons, who: → Have permanent residence in Slovakia. → Are physically present in Slovakia for 183 days or more, in a calendar year, either continuously or in total. → Have a residence in Slovakia (i.e. accommodation not intended only for occasional use) and it is evident that the individual intends (due to personal and economic reasons) to remain in Slovakia permanently.</p> <p>Limited: Natural persons, who have neither their permanent residence nor/residence in Slovakia nor their habitual abode in Slovakia, on certain income sourced in Slovakia.</p>	<p>Unlimited (except as provided under applicable DPA): Natural persons, who: → Have registered permanent residence in Slovenia. → Are physically present in Slovenia for 183 (overnight) days or more in a calendar year, either continuously or in total. → Have individual's habitual abode or centre of personal and economic interests in Slovenia.</p> <p>Certain exemptions apply irrespective of the criteria listed above (e.g. students, diplomats, persons who are tax residents of another state under the DPA,...).</p> <p>Limited: Natural persons, who do not fulfill criteria listed above, on income having its source in Slovenia.</p>
Employment Income Definition	Monetary income and benefits in kind from current, future (pension commitments) or former employments.	For purposes of the Income Tax Act an employee receiving income under an employment contract is deemed to derive employment income. Employment income includes all remuneration, in cash or in kind, derived by an employed person and paid by the employer or by a third party.	Salaries/wages and other benefits in cash or in kind from current, future or former employments (dependent activities, incl. director's/ board members' fees).	Salary, bonuses and other benefits in cash or in kind, except recharge of expenses incurred in connection with business trips and field work.	Salary, bonuses and other benefits in cash or in kind, except recharge of expenses incurred in connection with business trips and field work.	Monetary income and benefits in kind from current, future or former employments.	Any income arising from former or current employment. Employment means any dependent contractual relationship based on physical or intellectual work. Includes any cash and/or in-kind benefits received.

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GENERAL INFORMATION							
Economic employer approach	Yes	No	Yes	Yes	Yes	Yes	Yes
Income of Board members	Executive board members/managing directors: Basically treated as income from dependent work if their share is 25 % or lower. Otherwise income from independent work. Supervisory board members: Always income from independent work.	Executive directors of Croatian companies are taxed as employees of the respective companies if they perform their activities on the basis of an employment contract. Furthermore, if the executive director of a Croatian company has no employment contract with the respective company but he is working on the basis of a service contract, the income obtained from the activities performed on the basis of the service contract will be deemed to be other income. In general, non-executive resident directors of a Croatian company are taxed in the same way as executive directors working on the basis of a service contract.	Treated as employment income. Remuneration of non-resident board members is subject to withholding tax of 15 % or 35 %; rate of 35 % is applied for residents of non-EU countries with which the Czech Republic has not concluded the agreement on an exchange of information/double tax treaty). Double tax treaties, if applicable, may reduce the withholding tax.	Taxable as employment income according to domestic law. In an international context, the provisions of the applicable double taxation treaty have to be checked in order to decide, in which country the income is taxable (Article 15 is applicable for general managers, while Article 16 is applicable for the member of the board).	Treated as employment income if an employment agreement with the company of the board exists (tax rate: 10 %). If an employment agreement does not exist, income of board members is treated as other income (tax rate: 20 %). This applies both to executive and non-executive board members.	Treated as employment income (executive as well as non-executive).	Treated as employment income (executive as well as non-executive).
Income categories	Income from: → Agriculture and forestry → Independent work → Industrial and commercial activities → Dependent work → Capital → Renting and leasing → Other income (including recurring income, income from sales of land/properties, income from services, and functional fees)	Income from: → Employment → Self-employment → Property and property rights → Capital → Other income The taxable income is determined either as annual or final income. Annual income is defined as income which has its source in receipts from employment, self-employment activity and other income (exceeding certain threshold). Final income is defined as income which has its source in receipts from property and property rights, capital, and other income (up to certain threshold).	Income from: → Employment → Self-employment → Capital → Rental → Other income	Income from: → Employment → Self-employment (sole entrepreneurs, small-scale agricultural producers, rental income) → Transfer of assets → Capital investments (implemented with a new type of income, the cryptocurrency transaction income as transaction profit) → Other income	Income from: → Salaries (and wages) → Self-employment → Royalties (copyrights, rights related to copyrights and industrial property rights) → Capital → Real estate → Capital gains → Other income	Income from: → Employment → Self-employment (including income from rental and leasing, and agriculture and forestry) → Capital assets → Other income	Income from: → Employment → Self-employment (not included in annual tax base if lump-sum taxation applies) → Agriculture and forestry → Rental (not included in annual tax base) → Transfer of property rights → Capital assets (interest, dividends, capital gains; not included in annual tax base) → Other income
Tax registration	Individuals must notify the Austrian tax office of all circumstances which, with regard to income tax, corporation tax, VAT or levies on assets, establish, change or terminate their personal duty to pay taxes. They must also notify the tax office if the conditions for exemption from such a tax no longer apply. They must register within one month of the commencement of activities which are relevant for tax purposes.	An application for the entry in the taxpayer register shall be submitted: → For income from tradesmen's activities, from independent professional occupations and from agriculture and forestry. → Income from property. → Income derived from abroad or abroad. → Income derived from the renting of apartments, rooms, and beds which are taxed under the lump-sum method. → Income from professional occupations if they are taxed as other income. The application shall be submitted within eight days from the beginning of performing the activity, from the day of submitting a written request for switching to determining flat-rate income or to pay tax by deduction, i.e. the beginning of realising receipts.	Individuals must register with the Czech tax authority for income tax within 15 days starting the date: → When the individual has started performing his self-employment activities in the Czech Republic. → When he received an income from self-employment activity. Individuals are not obliged to register with Czech tax authority to personal income tax if they only receive income from: → Employment → Capital → Rental → Other income → Income subject to withholding tax → Or receive a combination of the above	If individuals realise taxable income in Hungary, a Hungarian tax ID shall be acquired. Secondments to Hungary shall be reported to the Hungarian Tax Authority within 30 days following the beginning of the secondments.	After getting temporary residence permit and work permit, foreigners are registered with the Serbian Tax Administration - the ID number of temporary residence is then used for tax purposes as well (tax ID number).	Individuals must register with the Slovak tax office for income tax if they have a business permit in Slovakia, have started performing other self-employment activities in Slovakia, or have rented real estate in Slovakia. They must register by the end of the month following the month in which they started such an activity. Individuals are not obliged to register as taxpayers if they only receive: → Income from employment. → Income from capital investments. → Other income. → Income subject to withholding tax. → A combination of the above.	Individuals must register with the Slovenian tax authority and get a tax number if they: → Have a residence in Slovenia (permanent or temporary). → Receive taxable income in Slovenia. → Own taxable movable or immovable property in Slovenia. → Want to be registered in the court register (corporate functions, etc.).

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GENERAL INFORMATION							
Deadline for submission of the income tax return	To be filed by 30 April of the following year (extension until 30 June if done electronically, possibility to extend deadline if done by a tax representative or upon reasoned request). If there is only income from one single dependent work - within five years from the end of the calendar year.	The deadline for the submission of the annual tax return is the end of February of the current year for the previous year. Private individuals, Croatian residents, who have realized income abroad or from abroad, have to report about the realized income and paid tax abroad to the Tax Authorities till the 31 January of the year for the previous year on the prescribed INO-DOH form.	The tax return is due by 1 April of the following year, i.e. 1 April 2022. The deadline is extended: → To 2 May 2022, if the tax return is filed electronically after 1 April 2022. → To 1 July 2022, if the tax return is filed by a certified tax advisor after 1 April 2022. The deadline for filing a corporate tax return is 3 months after the end of the taxable period (extended to 4 months if filed electronically) or 6 months after the taxable period, if the tax return is filed by the tax advisor or if the company has obligatory audit.	The filing deadline of the personal income tax return is 20 May of the following year (Extension of the deadline can be requested in writing, provided that the provisions of a double taxation treaty is applicable for the taxation of income).	The deadline for the submission of tax returns is 30 days from the receipt of the income. The deadline for submission of the annual tax return is 15 May of the current year, for the previous year.	To be filed by 31 March of the following year (extension until 30 June possible if announced in writing, and until 30 September for income derived from foreign sources) If the natural person receives in the territory of the Slovakia the taxable incomes from the dependent activities only, he may request the employer in writing, by 15 February of the given year, to prepare an annual reconciliation.	Monthly: until the 15th of the month for the previous month (tax residents); 15 days upon reception of the income (tax non-residents) Yearly tax return (applicable for tax residents only, for tax-non residents only in very limited cases): 31 July of the following year.
Deductions/Allowances	Only claimed on income with progressive tax rate. Inter alia: → Family bonus (with child) → Child allowance → Commuter allowance → Single-earner allowance (with child) → Single-parent allowance (with child) → Alimony allowance → Transportation/pensioner allowance (for income on dependent work) → Expat allowance	The income tax base of a resident is the total amount of income from employment, income from self-employment, income from property and property rights, income from capital and other income acquired by a resident in Croatia and abroad (the worldwide income principle), reduced by the personal allowances. The basic personal allowance can be increased for allowance for supported members of immediate family and children and for disability/physical handicap, by the amounts paid for obligatory health insurance if the taxpayer is not insured otherwise and by given donations up to a prescribed amount. Non-residents may deduct the personal allowance for a tax period in the amount of the basic personal allowance. The personal allowance of a non-resident can also be increased by the part of the personal allowance for given donations and health insurance contributions under the conditions prescribed for residents.	Czech Income Taxes Act provides among others following reliefs: → Personal allowance → Spouse allowance → Tax bonus for dependent child → Tax deduction of voluntary contributions to pension and life insurance schemes (limited) → Tax deduction of mortgage interest paid (limited)	Tax allowances may be deducted from the consolidated income tax base (incl. employment income, self-employment income, other income, income from the transfer of assets): → Allowance granted to mothers raising four or more children. → Allowance for young people under the age of 25. → Personal allowance (in case of specific health conditions). → Allowance for first-married couples. → Family tax allowance. The expense in connection with telework may be accounted in the amount up to 10 % of the minimum monthly wage for each month (or proportionately) without any proof; however, determined in advance by the parties.	Personal allowance (for the purpose of the annual personal income tax): → 40 % of the average annual salary may be claimed by taxpayers. → 15 % of the average annual salary may be claimed for each dependent family member. The total amount of the allowances may not exceed 50 % of taxable income.	Only claimed on income from entrepreneurial or other self-employment activities: → Personal allowance → Spouse allowance → Tax bonus (on child) → Tax bonus for young people on mortgage interest paid → Tax-free allowance for voluntary contributions to supplementary pension saving schemes.	For tax residents (or tax non-residents - EU citizens, receiving more than 90 % of their income in Slovenia, whereas their income is exempt in their country of tax residency) when determining the annual tax base: → General tax allowance. → Personal tax allowance for dependent family members (children, spouse,...). → Allowances for special categories of tax residents (invalides, pensioners, employees in culture and reporting, students, sportsmen,...). → Allowance for voluntary contributions to supplementary pension saving schemes.

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GENERAL INFORMATION							
Loss set-offs	Differentiation between income with progressive/fixed rate. Loss set-off within the income with progressive tax rate possible. No/limited set off within income types with fixed tax rate. Limited set off between income types with progressive rate and fixed rate. COVID-19: The Economic Stimulus Act 2020 (KonStG 2020) provided for the possibility of carrying back operating losses from 2020 to 2019 within a maximum amount of EUR 5 million (loss carryback) in order to mitigate the economic impact of the COVID-19 crisis.	Applies only to independent self-entrepreneurs: A tax loss may be carried forward and offset against profits by reducing the tax bases in the following five years. Losses are set off against taxable income before personal allowances are deducted. A difference between residents and non-residents is that non-residents may not consider foreign losses when deriving income from independent personal activities (self-employment income) in Croatia.	For individuals, tax losses may arise only from self-employment and rental activities. Losses incurred may be offset against income arising from all categories except for employment income. The loss can be carried forward for five years.	Losses may be set off against gains in case of income from controlled capital market transactions. Losses from controlled capital market transactions may be carried forward as well.	Capital gain and capital loss offsetting - A capital loss incurred from the sale of a right, interest or security may be offset with a capital gain resulting from the sale of other rights, interests or securities. Also, loss set-off available to entrepreneurs keeping accounting records in accordance with the CIT law.	Losses may be set off only within and between business and self-employment income categories.	Losses may be set off within the self-employment income category and within the capital gains category.
Penalties	For failing to file a tax return or pay taxes, or for doing so late, and for failing to declare amounts or income sources in a tax return.	For failing to file a registration/ a tax return/a prescribed form or for failing to pay taxes, or for doing late so.	Penalties are imposed for late filing or payment of taxes, for failing to file a tax return or pay taxes, for incorrect calculation of a tax liability.	Default penalty may be imposed on private persons up to HUF 200,000 (approx. EUR 555) for late filing, failing to file a tax return, or declaring erroneous, defective or false information.	Penalties may be imposed for failure to comply with the provisions of the Law on Tax Procedure and Tax Administration: failure to file a tax return, filing incorrect or incomplete tax return or failing to pay taxes within the legal deadline.	For failing to file a tax return or pay taxes, or for doing so late, and for failing to declare significant amounts or income sources in a tax return.	For failing to file a tax return in due time and manner; for providing the tax authority with false, erroneous or incomplete data and for failing to cooperate with the tax authority by providing it with necessary information or documents.
Assignment of tax paid	No possibility of allocation.	N/A	N/A	1% + 1% of the personal income tax liability may be donated by the taxpayer to a qualifying civil organisation and a registered church.	N/A	A taxpayer can assign 2% (or 3% if certain conditions of "volunteers" are met) of his tax liability to a qualifying non-government entity of his choice.	A tax resident may assign 1% of his tax obligation to qualified non-government entities (charities, voluntary firefighters, etc) of his choice.
Rules regarding controlled foreign corporations (CFC rules) for individuals			N/A	Income from dividends, interests, capital gains, capital withdrawals deriving from a low-tax jurisdiction shall be taxed as 'other income', meaning a higher level of taxation compared to the default taxation of the mentioned income. Low-tax jurisdiction means a territory where there is no corporate income tax introduced or if the level of the applicable corporate income rate is under 9%.	N/A	CFC rules apply to natural persons in Slovakia as of 1 January 2022 as well. There is a special tax base with a 25% or 35% (CFC from a non-cooperating jurisdiction) tax rate. The situations of direct and indirect participation in the CFC, as well as the tax credit, are regulated separately.	
TAX TREATY LAW							
Employment income/Income of board members	Art. 15/16 OECD Model Tax Convention	Art. 15/16 OECD Model Tax Convention	Art. 15/16 OECD Model Tax Convention	Art. 15/16 OECD Model Tax Convention	Art. 15/16 OECD Model Tax Convention	Art. 15/16 OECD Model Tax Convention	Art. 15/16 Model OECD Tax Convention
SOCIAL SECURITY LAW							
Cross border employments	EU Regulation No. 883/2004 and EU Regulation No. 1408/71. Social security agreements with 18 third countries.	EU Regulation No. 883/2004. Social security agreements with eight third countries.	EU Regulation No. 883/2004 and EU Regulation No.987/2009 as amended by EU Regulations No 465/2012 and No 1224/2012 and 2019/500. EU Regulation No 1231/2010 extending the Regulation and the Implementation guide to nationals of third countries. Social security agreements with 20 third countries.	EU Regulation No. 883/2004 and EU Regulation No. 1408/71. Social security agreements with 15 third countries.	Law on Foreigners Law on Employment of Foreigners Social security agreements with 31 countries.	EU Regulation No. 883/2004 and EU Regulation No. 1408/71. Social security agreements with 14 third countries.	EU Regulation No. 883/2004 and EU Regulation No. 987/2009. Social security agreements with nine countries.
Exception under Art. 16 of Reg. 883/2004 and Art. 17 of Reg. 1408/71	Granted in agreement with the Austrian Social Insurance Authorities.	Generally granted by the Croatian Social Insurance.	Generally granted by Czech Social Office (CSSZ) (case by case approach).	Generally granted in Hungary.	N/A	Generally granted by Slovak Social Insurance.	Generally granted by the Slovene Ministry for Work and Social Affairs.

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SOCIAL SECURITY LAW							
Social Security costs - as % from gross salary and absolute amounts	<p>Employer: 21.23 % (max. assessment basis of EUR 5,550 /month for social security contributions for 2021) + non-wage employer costs (1.53 % severance payment + 3.9 % employer contribution + 0.34 to 0.42 % employer contribution surcharge - depending on federal province, 3 % municipal tax + additional employer tax in Vienna [EUR 2,00 per employee per week])</p> <p>Employee: 18.12 % (max. assessment basis of EUR 5,550 /month for social security contribution for 2021)</p> <p>Also non-monetary benefits (considered as taxable income) are subject to social security contributions.</p>	<p>Employers are obliged to pay social security contributions on gross wages and salaries of the employees at the following rates:</p> <ul style="list-style-type: none"> → 16.5 % for health insurance. <p>Employees, on the other hand, are obliged to pay pension contributions on their gross wages and salaries at a 20 % rate (or 15 % + 5 %). These contributions are calculated and withheld by the employer out of the employee's salary/remuneration. The maximum social security monthly contribution base currently amounts to HRK 57,222 (approx. EUR 7,629, and the minimum social security monthly contribution base currently amounts to HRK 3,624.06 (approx. EUR 483).</p> <p>Foreign residents employed in Croatia by a Croatian corporate entity will generally be required to contribute to the social security program. If a foreigner is subject to mandatory social security contributions in his domicile country, the requirement to contribute to the Croatian social security system may be waived.</p> <p>The Croatian social security system also applies – with minor deviations – to self-employed activities. Self-employed individuals are obliged to pay both contributions, i.e. a pension and health insurance.</p> <p>For all other payments that can be classified as »other income«, there is an obligation to calculate a pension contribution at a rate of 10 % (7.5 % + 2.5 % for the insured persons of the second pension pillar) and a contribution for mandatory health insurance at a rate of 7.5 %.</p>	<p>Employer: 33.8 %</p> <ul style="list-style-type: none"> → Health insurance 9 %; not capped → Social insurance 24.8 %; capped by max. annual assessment base → For 2022 the max. assessment base is CZK 1,867,728/approx. EUR 73,300 <p>Employee: 11 %</p> <ul style="list-style-type: none"> → Health insurance 4.5 %; not capped → Social insurance 6.5 %; capped by max. annual assessment base → For 2022 the max. assessment base is CZK 1,867,728/approx. EUR 73,300 	<p>Employer: 13 % social tax Employee: 18.5 % social security contribution</p> <p>Social security liabilities are not capped in Hungary.</p> <p>If the individual is required to pay the social tax (unless it is eligible as an expense or reimbursed to the individual), 89 % of the determined income should be considered as income.</p>	<p>The rates at which contributions shall be calculated and paid are:</p> <ul style="list-style-type: none"> → For the Employer: <ul style="list-style-type: none"> → Mandatory pension and disability insurance - 11 %. → Mandatory health insurance - 5.15 %. → For the Employee: <ul style="list-style-type: none"> → Mandatory pension and disability insurance - 14 %. → Mandatory health insurance - 5.15 %. → Unemployment insurance - 0.75 %. <p>The maximum monthly contribution base for 2021 (the highest amount to which contributions are calculated and paid) is RSD 405,750 (≈ EUR 3,453).</p>	<p>Employer: 35.2 % (max. amount 7,931 EUR / month for social security contribution, health insurance contribution without max. amount).</p> <p>Employee: 13.4 % (max. amount 7,931 EUR /month for social security contribution, health insurance contribution without max. amount).</p> <p>Also non-monetary benefits (considered a taxable income) are subject to social security contributions.</p>	<p>Employer: 16.1 % Employee: 22.1 %</p> <p>Social security liabilities are not capped in Slovenia.</p> <p>Also non-monetary benefits (considered a taxable income) are subject to social security contributions.</p>
SECONDMENTS							
EU Directive on secondment	Transpose the Directive (EU) 2018/957	Transpose the Directive (EU) 2018/957 (in 2020)	Transpose the Directive (EU) 2018/957 (in 2020)	Directive (EU) 2018/957 (Hungary brought an action before the European Court of Justice)	N/A	Transpose the Directive (EU) 2018/957 (in 2020)	EU Directive 96/71/ES and 2014/67/EU
	Differentiation between short-term and long-term secondment (up to 12 or 18 months and over 18 months), when either the application of "hard core" conditions or of the whole Labor Code is required.	Differentiation between short-term and long-term secondment (up to 12 or 18 months and over 18 months), when either the application of "hard core" conditions or of the whole Labor Code is required.	Differentiation between short-term and long-term secondment (up to 12 or 18 months and over 18 months).			Differentiation between short-term and long-term secondment (up to 12 or 18 months and over 18 months), when either the application of "hard core" conditions or of the whole Labour Code is required.	
Work permits	Work/secondment permit is obligatory for non EU/EEA/Swiss employees.	Work permit is obligatory for non EU employees.	Work permit is obligatory except for EU/EEA employees and employees of Switzerland.	Work permit is obligatory for non EU employees.	According to the Law on Employment of Foreigners, work permit is obligatory for all foreigners.	Work permit is obligatory for non EU employees.	Work permit is obligatory for non EU employees (except EEA and Swiss employees).

AUSTRIA

CROATIA

CZECH REPUBLIC

HUNGARY

SERBIA

SLOVAKIA

SLOVENIA

SECONDMENTS

Statutory requirements in local country where the employee is seconded

Secondments from EU/EEA (and Switzerland) must be reported in advance to the Central Coordination Unit using special forms ("ZKO" notice - forms online). Since 30 June 2020, Croatian citizens also have free access to the Austrian labor market. Secondments from third countries are only possible with special secondment approvals. Additionally contact persons for every secondment must be named.

Possible requirement for a notification under trade law of the activity which the seconded employee performs as a cross-border service (certificate of professional competence).

Working permit is necessary for secondments from EU/EEA/Switzerland, if the seconded employee is from a third country. The working permit must be present as soon as the seconded employee starts to work. Special regulations for construction workers apply.

For secondments from third countries: Austrian Employer has to apply for a working permit (under 4 months - secondment permit; more than 4 months - working permit; construction workers always working permit).

Seconded employees may stay in their social security system if certain prerequisites are met and the form "A1" is available. If the prerequisites are not met, the employer has to register the employee with the Austrian social security before the secondment begins. The documents must be present at any time.

Compliance with national labor law/collective agreements (maximum working hours, minimum rest periods, records of working hours, vacation entitlement, employee protection, etc).

Seconded employees must receive at least the Austrian minimum wage acc. collective bargaining contract/law. This refers to remuneration, including special payments, overtime and other bonuses and allowances. Failure to do so could result in horrendous penalties.

It is therefore always necessary to check in advance whether the requirements are met.

Special regulations for construction workers who are seconded to Austria.

Strict rules on the availability of all documents relevant to the secondment (att: the disproportionality was confirmed by the ECJ).

Registration with the social and health insurance agencies is necessary, if the employee is subject to Croatian social security system (no differences between expats and regular employees).

Registration (+ monthly reporting) with the Croatian Tax Authorities.

Reporting of the stay in Croatia to police department.

Registration with the social and health insurance agencies is necessary, if the employee is subject to Czech social security system.

Reporting obligations with the labor office (Notification obligations regarding the commencement, changes and termination of employment of a foreign citizen; Reporting of the job vacancies before employing the non-EU citizen; ...).

Employees from outside the EU/EEA and Switzerland need a permit to be employed.

Reporting of the stay in the Czech Republic to Foreign police (non-EU citizen within 3 working days from entering the Czech Republic/EU citizens - within 30 days only if the stay exceeds 30 days).

Employer's reporting obligation of posted employees to the Hungarian Tax Authority.

If the employee becomes subject to social security in Hungary, the employer shall provide data of the insured employee to the Hungarian Tax Authority.

Registration with the Hungarian Labor Inspectorate before the start date of the secondment.

EEA nationals shall notify their residence exceeding three months to the regional directorate of jurisdiction and obtain the registration certificate.

Third-country nationals shall acquire the residence permit in order to be able to perform work in Hungary.

Registration with the social and health insurance agencies is necessary only in case of local employment.

Registration for temporary residence permit with the Administration for foreigners, in the police station.

Registration for work permit with the National Employment Service.

Registration with the social and health insurance agencies is necessary, if the employee is subject to Slovak social security system (no differences between expats and regular employees).

Registration (+ monthly reporting) with the National Labor Inspectorate in case of the assignees from EU (obligatory only in case of expatriates).

Reporting of the stay in Slovakia to Foreign police (non-EU citizen till three working days/EU citizens till 10 working days after entering Slovakia).

Registration of the right on residence in Slovakia with Foreign police (employee EU citizen - only after the stay in Slovakia exceeds three months; employee non-EU citizen - before entering Slovakia).

Submission of the certificate on medical check-up of non-EU citizen with the Foreign police.

Reporting obligations with the Labor office (Information card on employing of EU citizen; Reporting of the job vacancies before employing the non-EU citizen; Application for issuing the permit on employing of non-EU citizen...).

Application for a visa (depending of the nationality of non-EU citizen and at least three months before entering Slovakia).

EU citizens can enter Slovenia with a valid identity card or passport and are not obliged to register their residence in Slovenia for the first three months. However, they are obliged to report the address of their residence at the police station within three days after the entry into Slovenia (unless they stay in a hotel or in other tourist accommodation).

After the period of three months of residence in Slovenia they are obliged to register their temporary residence and have to obtain the registration certificate. Within eight days of the registration certificate receipt they are obliged to register also their temporary place of residence at the administrative unit.

In principle the citizens of third countries have to obtain a visa at the Slovene consulate or embassy abroad prior to entry to Slovenia. After they enter Slovenia, they have to register at the police station within three days and register their temporary place of residence at the administrative unit within eight days. Since the visa regime used in Slovenia is a part of the EU acquis, it is divided into countries whose citizens need and the countries whose citizens do not need a visa to enter and reside in Slovenia.

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SECONDMENTS							
Other obligations of the employer	Peculiar non-wage employer costs (e.g. municipal tax and others) are to be scrutinised case-by-case.	N/A		<p>The Multilateral Tax Convention (MLI) developed within the framework of the OECD program, aimed at amending the existing bilateral tax treaties of the individual states. The legislation behind entered into force on 1 July 2021 in Hungary. Nevertheless, the MLI shall enter into force for the given country on the first day of the month following the expiration of three calendar months after the date of ratification. This means that if ratification has taken place by the end of September 2021, the MLI will apply from 1 January 2022. There are 40-50 treaties to be amended from that date.</p> <p>There is an extraordinary legal order due to COVID-19 in Hungary. Consequently, different rules may come into force temporarily; however, typically favorable. For example the fringe benefits (SZÉP card) pockets (spend in tourism, restaurants and recreations) are interoperable; or one-time tax refund for families with children may apply in 2022 based on the income from 2021.</p>	N/A	Meal allowance for a work exceeding four hours per day.	<p>The employer must ensure to the seconded employee the rights under the regulations of Slovenia and under the provisions of a branch collective agreement which regulate working time, breaks and rest periods, night work, minimum annual leave, salaries, safety and health at work, special protection of workers and equal treatment, if these are more favourable to the seconded employee.</p> <p>The registration of the beginning of performance of services in Slovenia has to be done at Employment Service of Slovenia prior to beginning of service performance. The employer has to ensure that during the secondment all necessary documentation is kept on the place of performance of the services and can be submitted on the demand of the supervisory entity:</p> <ul style="list-style-type: none"> → Copy of the act on secondment/copy of service agreement. → A confirmation on the registration of the beginning of performance of services. → Copies of the employment contracts. → A1 forms. → Record of presence. → Evidence of the payment of the salaries. → Extract from company register. → Pay slips. → Written documents on occupational health and safety. All documents have to be translated into Slovene language.

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