

Slovakia	RSUs
When will I be taxed in relation to my plan benefits?	<p>Grant: No income tax. No social security.</p> <p>Vesting: No income tax. No social security.</p> <p>Transfer to participant: Income tax and social security.</p> <p>Sale by participant: Income tax and healthcare insurance contribution on increase in value since transfer. No social security.</p>
What is the maximum rate of income tax payable in relation to my plan benefits?	25% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	The basic rate is 19%. Income above EUR48,441.43 is taxed at 25%.
Will my employer withhold income tax in relation to my plan benefits?	Yes
Are my plan benefits subject to social security contributions?	<p>Yes</p> <p>Social security includes both the contributions to the Social Security Agency and healthcare insurance contributions.</p>
Employee social security	<p>Employee social security (max rate):</p> <ul style="list-style-type: none"> • mandatory healthcare insurance: 4%; • social security contribution: 9.4%. <p>Employee social security (cap):</p> <ul style="list-style-type: none"> • mandatory healthcare insurance: no cap; • social security contribution: capped at monthly income of EUR15,730 (2025).
What is the maximum rate of capital gains tax?	<p>25%</p> <p>Capital gains are included in income and taxed at progressive tax rates.</p> <p>Gains from the sale of listed shares are exempt if the shares were held for more than 1 year.</p>

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	Capital gains are also subject to healthcare insurance contributions.
What is the maximum tax rate payable on dividends?	<p>7% (flat rate). The rate decreased from 10% to 7% in 2025. For the first time, the decreased tax rate will only apply to dividends paid by companies to individuals from profits made in 2025, i.e. no earlier than in 2026.</p> <p>If the dividends are paid out by a company that does not have its registered seat in a 'whitelist jurisdiction' (i.e. a jurisdiction that has entered into a tax treaty or a treaty on exchange of tax information with Slovakia) a 35% rate applies.</p> <p>Dividends paid out from profits generated in tax periods commencing before 1 January 2017, to individuals subject to the Slovak mandatory healthcare insurance scheme, are subject to healthcare insurance contributions.</p>
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes, however, if the individual had only employee related income, an Annual Reconciliation may be filed instead of the Annual Tax Return. The Annual Reconciliation is filed by the employer before 31 March.</p> <p>Report name: Annual Tax Return.</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: generally, 31 March. The deadline can be extended up to 3 months on notification to the Tax Office in advance of 31 March, and up to 6 months if the individual has foreign sourced income.</p> <p>Payment of tax: individuals who have received employment income from abroad, for work carried out in Slovakia, which is not subject to withholding through payroll, must calculate and pay monthly tax advances. Individuals must also report and make advance tax payments on other non-employment income on the basis of their previous year's tax liability.</p>

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes; retention and holding periods; restrictions on the shares; clawback terms and periods; and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of 26 November 2025. Changes in legislation or practice after this date may affect the tax treatment.

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