



International rules taxation of income of scientists and University teachers

TAXES

- Income Taxes Act (“the ITA”)
 - Bilateral Double Tax Treaties
 - Commentary on Article 4, 15 and 20 of the OECD Model Tax Treaty
-
- NOTE – significant differences between social security and taxes:
 1. Social security is harmonized within EU
 2. Social security are paid to the system of one country only
 3. Taxes – „one-way“, social security – contributions / benefits

Tax residency of individuals

- Scope of taxation

Resident



Non-resident



Tax non- residents

Limited taxation Only the income sourced in the respective state is taxable therein Generally, an individual is only liable to tax on a **certain portion of his income** related to that state (remittance, workdays, physical presence days, etc.)

Tax residents

Unlimited taxation - An individual is liable to tax on **worldwide** income



Why does the tax residence matter?

If you are considered as a tax resident of a certain state, that state has right to tax your worldwide income.

Tax residence in terms of Slovak tax legislation and bilateral tax treaties



1) Am I a tax resident of Slovakia based on local legislation?

Yes – check the tax residency status in the second state

No – I am a tax non resident and I tax in Slovakia only income sourced there.

2) Am I a tax resident also in the second state based on their local criteria?

Yes – check the respective bilateral treaty concluded between Slovakia and the second state.

No – I am a tax resident of Slovakia.

3) What is my final tax residence position according to bilateral treaty?

If you are a tax resident in multiple countries based on their local criteria, always check if these countries concluded a bilateral treaty for the elimination of double taxation, which will help determine your final tax residence position.



Tax residency – SK legislation

- Article 2(1)(d) of the ITA; The individual
 - With permanent residency in Slovakia (Act on Residency registration or Act on Stay of foreigners); or
 - With permanent flat in Slovakia (Dwelling available to the individual that does not serve only for occasional accommodation and from which it is apparent that the person tends to reside here);
 - Spending more than 183 days in a calendar year in Slovakia

Double Tax Treaties

- If the individual is considered to be a tax resident based on the Slovak tax law as well as the local tax law of another country – the tax residency will be determined based on the Tax Treaty between Slovakia and another country:
 1. Permanent home
 2. Centre of vital interest
 3. Habitual abode
 4. Citizenship
 5. Mutual agreement

Permanent flat

The individual:

- Owns or has at their disposal a permanent home
 - Permanent nature
 - Furnished and maintained (available anytime to the individual without any restrictions)
 - Includes any form of accommodation - House, apartment, rented room
 - Key criterion: **permanence and continuous availability**

Centre of vital interest

Country to which personal and economic relations/ties are closer

- Includes:

- ☐ Family and social relations – **the main feature**
- ☐ Employment
- ☐ Business activities
- ☐ Cultural and political activities
- ☐ Place of management of assets
- ☐ All circumstances must be assessed as a whole

- IN PRACTICE – often a crucial criteria (the residency can usually be defined).

Tax residency – period

- Standard tax period in Slovakia = CALENDAR YEAR
- However, Slovak Tax Authorities DO accept also “partial tax residency”, ie a change of the tax residency during a calendar year – in particular if the permanent flat / centre of vital interest is shifted during the year. Usually if another country terminates local tax residency during the year.

Taxation of a Slovak tax non-resident

- A tax non-resident is taxable only on the SLOVAK SOURCE INCOME - a definition of the Slovak source income depends on the type of income
- IF Slovak is a non-residency country, it can tax **employment income** of the individual if at least one of 3 conditions is met:
 - He/she spends more than 183 days in Slovakia;
 - He/she is remunerated by or on behalf of the Slovak employer;
 - His/her work/costs are attributable to a Slovak permanent establishment of the foreign entity

SLOVAK source income

- Royalties – passive income (Article 12 of the Treaty, Article 16(1)(e) of the ITA – withholding tax of 19% (or a reduced tax rate defined by Tax Treaty – Royalties) applicable if paid to a Slovak tax non-residents – option to file a tax return and claim back the tax overpayment
- Employment income (Article 15) – Income attributable to work PHYSICALLY performed in Slovakia based on working calendar
- Member's of boards – income PAID by a Slovak entity in which they have a function
- Business income – based on the Slovak business licence; In the case of a foreign business licence if they have a permanent establishment in Slovakia
- SPECIAL rules for students, teachers, lectors, scientists – Articles 20 and 21; However, it is necessary to read particular Tax Treaty

OECD Model Tax Treaty – Article 20 – Students

- *Income which a student or apprentice who is or was immediately before visiting the other State a tax resident of the first-mentioned State and who is in the territory of the other State solely for the purpose of education or training and receives for the purpose of covering the expenses of such education or training shall not be taxed in that other State, provided that the source of such income is outside that State.*
- Income received by a student or trainee:
 - Who is or was immediately before visiting another State a resident of the first State
 - And is present in the other State solely for the purpose of education or training→ shall **not be taxed** in the host State
- Condition:
 - The source of such income is **outside the host State**

Article 20 – Students - Commentary

The Article covers **only payments received for the purpose of the recipient's maintenance, education or training**. **It does not, therefore, apply to a payment, or any part thereof, that is remuneration for services rendered by the recipient and which is covered by Article 15** (or by Article 7 in the case of independent services). Where the recipient's training involves work experience, however, there is a need to distinguish between a payment for services and a payment for the recipient's maintenance, education or training.

The fact that the amount paid is similar to that paid to persons who provide similar services and are not students or business apprentices would generally indicate that the payment is a remuneration for services. Also, **payments for maintenance, education or training should not exceed the level of expenses that are likely to be incurred to ensure the recipient's maintenance, education or training**.

Article 20 - Students

Different treaty approaches:

- Czech Republic, Denmark, Estonia, Finland, Canada, Austria, UK, Spain, Switzerland, Ukraine - **Students**
- USA – **Students, trainees, teachers and researchers**
- Germany – **Teachers, students and other persons receiving education**
- Russia – **Students, teachers and researchers**
- Hungary – **Students, professors and researchers**
- Greece – **Professors and students**

- Some countries (e.g. France, Slovenia, Poland, Italy, Portugal, Japan, Ireland, Israel, India, Netherlands, China, Serbia) distinguish:
 - **Article 20 – professors/teachers/researchers**
 - **Article 21 – students**

Article 20 – Teachers – DE Treaty

- University and other teachers who are residents of a Contracting State or were residents of a Contracting State immediately before going to the other Contracting State to pursue studies or research or to teach there for a period not exceeding two years at a recognized university, college or other similar institution not intended for profit shall not be subject to tax in that other State on remuneration for such employment, provided that such remuneration is derived from places outside that other State.

Article 20 – Teachers – PL Treaty

- An individual who visits a Contracting State for the purpose of teaching or carrying out research at a university, college or other recognized educational institution in that Contracting State and who is or was immediately before that visit a resident of the other Contracting State shall be exempt from tax in the first-mentioned Contracting State on remuneration for such teaching or research for a period not exceeding two years from the date of the first visit for that purpose.
- The provisions of paragraph 1 of this Article shall not apply to income from research if such research is not carried out in the public interest but is carried out primarily for the private benefit of a particular person or persons.

Scholarship – tax regime

TAXABLE INCOME = income which is subject to tax and is not exempt from tax

Article 9 of the ITA - exempt from tax are also

- Scholarships provided from the state budget or provided by universities and similar benefits provided from abroad, scholarships provided to students pursuant to a special regulation, corporate scholarships provided to university students pursuant to a special regulation, ... except ... income or in connection with the performance of activities from which income arises pursuant to Sections 5 and 6, unless these are payments provided pursuant to a special regulation

Slovak tax residents

- Taxable in Slovakia on world-wide taxable income
- Slovak Authorities can confirm the tax residency of the taxpayer for the previous periods – [Tax residency certificate](#)

Double Taxation Elimination

If a taxpayer with unlimited tax liability, i.e. Slovak tax resident receives income from a State, which has entered into a double taxation agreement with the Slovakia, to eliminate double taxation this double taxation agreement shall be followed.

Should be the income provably taxed abroad and it is more advantageous for the tax payer, the exemption method may be used in respect of the employment income even if the tax credit method was agreed in the respective Double Tax Treaty, or in case the income has source in a state with which the Slovakia has not concluded a Double Tax Treaty.

Tax exemption method

- Income that could have been taxed abroad under the Double Tax Treaty will be exempt from taxation by the taxpayer in his/her Slovak tax return. Taxpayer (tax resident) will declare the income in the tax return as part of the worldwide income, but no tax will be paid from this income in Slovakia.

Principle of method of income

exemption and tax credit



Tax credit method

- Taxpayer will offset the tax paid abroad against the tax calculated in accordance with the Slovak Income Tax Act from the income sourced abroad. If the income was taxed abroad at a lower tax rate, the taxpayer is obliged to pay this difference in the Slovakia.



CASE STUDIES

Relocation during the year

A UK employee relocates from the UK to Slovakia since 1 July together with a family. He terminates his UK tax residency as of 30 June.

Tax residency – in the UK from 6/4 to 30/6 – based on the UK tax law
- in Slovakia since 1/7 (due to permanent flat) – there is
no conflict of 2 local tax laws anymore

Potential planning – dividends and capital gains may have more favorable tax regime in Slovakia

Tax residency determination

A Czech student relocated from the Czech Republic to Slovakia where he continues post-graduation studies at the Slovak University. Single; parents remain in the Czech Republic; Rent of flat in Slovakia

- Slovak tax law – SK tax resident
- Czech tax law – CZ tax resident

- Tax Treaty
 - Permanent flats in the Czech Republic (room in a parent's house) as well as in Slovakia
 - Centre of vital interest – family in the Czech Republic, girlfriend/friends?, Weekends and vacation? Bank accounts? Club memberships? Voluntary activities?

Strong argument for Czech tax residency, however, space for tax optimization

Option – claiming the tax residency certificate

Assignment within EU

- Employee of the Slovak university is assigned for 2 years to German university to teach there while he is remunerated from EU sources
- Permanent flat and family/permanent flat remains in Slovakia
 - University and other teachers who are residents of a Contracting State or were residents of a Contracting State immediately before going to the other Contracting State to pursue studies or research or to teach there for a period not exceeding two years at a recognized university, college or other similar institution not intended for profit shall not be subject to tax in that other State on remuneration for such employment, provided that such remuneration is derived from places outside that other State.
- SK tax resident - tax prepayments to be paid by the individual on a monthly basis and via a tax return (Article 35(10) of the ITA)
- Germany is not entitled to tax this income

Assignment within EU

- Taxes (Financial Directorate statement) in the case of scientist in Slovenia from EU grants
- The form of the invitation and the legal relationship between the scientific institution and the researcher (formal circumstances) should not be the decisive circumstance for the application of a special tax measure aimed at supporting (publicly beneficial) education and research carried out (within the framework of a time-limited project) in the territory of the contracting states and financed from sources outside these states
- The problem could possibly be in assessing the source of research payments, but despite the fact that these payments are formally paid by the Slovenian scientific institution on the basis of the legal relationship between the scientific institution and the researcher (employment contract), if they are reimbursed (financed) from EU sources in advance or subsequently, in my opinion, they should be considered as payments whose source is not in the territory of Slovenia

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2 local contracts of a tax non-resident - Italy

- A non-Slovak individual residing in Italy is employed by an Italian Uni. He concludes also local agreement with Slovak Uni for a part time position and receives salary from the Slovak employer for work performed in Slovakia
- ITA tax resident / SK tax non-resident
 - Professors or teachers who are temporarily present in a Contracting State for a period not exceeding two years for the purpose of teaching or carrying out research at a university, college, school or other educational institution which is not operated for profit, and who are or were immediately before such visit residents of the other Contracting State, shall be exempt in the first-mentioned Contracting State from taxation on remuneration for such teaching or research.
 - During 2 years Slovakia does not have right to tax this income = income must be taxed in Italy

Social security – ITA social security system – obligation of the SK employer to register in Italy

2 local contracts of a tax non-resident – Czechia

- A non-Slovak individual residing in the Czech Republic is employed by an CZE Uni. She concludes also local agreement with Slovak Uni for a part time position and receives salary from the Slovak employer
- CZ tax resident / SK tax non-resident
 - No special rule for teachers and scientists in the Tax Treaty = rules for Employment income applicable, ie income from Slovak Uni related to work physically performed in Slovakia – taxable in Slovakia
 - The employee can request the employer for the annual tax reconciliation or she can file a tax return
 - Social security – CZ social security system – obligation of the SK employer to register in the Czech Republic

Indian scientist in Slovakia

- An Indian student is undertaking postgraduate studies in Slovakia. He holds a Slovak residence permit and resides in Slovakia; he has employment contracts with Hungarian and Slovak universities from which he receives remuneration.
- Social security
 - Slovakia does not have a social security agreement with India
 - EU legislation applies – Article 13 of Regulation 883/2004.
 - Determination issue: Which State is the country of residence?

Indiand scientist in Slovakia - taxes

- **Where is the individual tax resident?**

- (1) Slovak domestic legislation
- (2) Double Taxation Treaties (Slovakia / India / Hungary)

- **If Slovak tax resident:**

- ☐ Worldwide income is taxable
- ☐ Application of the **exemption method** for employment income taxed abroad

- **If Slovak tax non-resident:**

- ☐ Does Slovakia have the right to tax the income?
- ☐ If yes, does it constitute taxable income?
- ☐ If yes, which part of the income is sourced in Slovakia?

- ☐ (Indian Treaty) A professor or teacher who is or was a resident of a Contracting State before visiting the other Contracting State to teach **or to carry out research** or both at a university, college, school or **other recognized institution** in that other Contracting State shall be exempt from tax in that other State on remuneration for such teaching or research for a period **not exceeding two years** from the date of his arrival in that other State

- ☐ (HUN Treaty) Remuneration for teaching or scientific research received by an individual who is or was, immediately before visiting a Contracting State, a resident of the other Contracting State, and who is present in the first-mentioned State for the purpose of teaching or carrying out research at a university, higher education institution or other similar institution, shall be exempt from taxation in that State, provided that such institutions are non-profit entities.

Royalty payments

Slovak tax resident receives a royalty payment from a Swiss entity

- Income from Author's rights are taxable in the residency country – Slovakia.
 - Article 6(2) – Active Author's rights – subject to tax, social security and health insurance
 - Article 6(4) – Passive Author's rights (royalty) – subject to tax
- If there is Swiss tax applied, it can be credited in Slovakia

Indian tax resident receives a royalty from a Slovak entity

- Article 12 of the Tax Treaty between India and Slovakia – the source country (Slovakia) can apply the withholding tax not exceeding 30%. The Slovak tax law defines a rate of 19% - Withholding tax of 19% to be applied

Cross-border Home-office

- Slovak entity employs the individual who lives with family in Hainburg. The employers allows the employee to work 40% of time in the home-office regime (in Austria)
 - What social security system will be applicable?
 - Risk of the creation of the permanent establishment of SK entity in AT?
 - How the individual will be taxed in Austria?
 - How the individual will be taxed in Slovakia?
- Article 13 – Slovakia, Article 16 – Austria – If teleworking conditions are met
- ??? Not clear how PE is treated in the case of non-profit entities
- AT tax resident
- SK tax non-resident – only Slovak source income effectively taxable in Slovakia (based on real working calendars)

Cross-border Home-office – Social security I

- ARTICLE 13 – place of work in 2 countries
- One employer and work in 2 or more countries – home-office
- **Residence principle**
 - A substantial part of activities (>25%) is carried out in the country of residence
- **Employer seat principle**
 - Applies if no substantial activity in the country of residence
 - Applicable legislation:
 - Employer's Member State if employed by multiple entities
 - Special rule where one employer is in the state of residence and another in a different Member State and activity in the residence state is <25%
- **Marginal activities: <5%**
- **Employment vs self-employment: employment prevails**

Cross-border teleworking

Article 13 or Article 16 – special teleworking rules for individual:

- Residing in one signatory State;
- Employed by one or more enterprises or employers with registered office in only one other signatory State;
- Performing work both in the State of the seat of the employer as well as in the State of residence;
- Performing work using information technology in order to maintain the employee's connection with the employer's work environment;
- Performing work from their State of residence at a scope of 25% to less than 50% of the total working time.

NOTE – not all EU and EEA countries accept these rules (Denmark, Hungary, Cyprus, Greece, Romania, Bulgaria, Latvia, Iceland)

Social security / Totalization agreements

- With EU/EEA countries - Remain valid, however, Not applicable
- List of countries with agreements available at:
 - www.socpoist.sk
 - www.employment.gov.sk

Annual tax compliance in Slovakia

- Tax prepayments withheld by the employer ARE NOT regarded as a final tax in Slovakia; It is obligation to arrange the reconciliation on the annual basis:
 1. Annual tax reconciliation if certain conditions are met – (1) only employment taxable income, (2) no foreign source income and (3) request filed to the employer by 15 February of the following year
 2. Tax return
- The individual is obliged to file a tax return for the year 2025 if his/her total taxable income exceeds the amount of EUR 2,876.90.
- Total taxable income includes any income that is subject to tax and is not exempt from income tax and was not taxed by the withholding Slovak tax.
- If it is a taxpayer with unlimited tax liability (resident of the Slovakia), the total taxable income also includes income obtained from sources abroad.

Deadline for the tax return filing

- Standard tax return filing deadline – 31 March 2026
- Potential extension to 30 June 2026 (no conditions) or to 30 September 2026 (if foreign source income is reported within the tax return) – [Extension announcement](#)
- Within the same deadline there must be settled the tax due resulting from the tax return

Types of the tax return

- Tax return – type A – if the taxpayer received only employment income (Section 5) – [Tax return A](#)
- Tax return – type B – if the taxpayer received also other than employment income, ie business and rental income (Section 6), Capital income (Section 7) or Other income (Section 8) – [Tax return B](#)
- It is recommended to use the e-forms at financnasprava.sk (or a tax advisor)

Tax rates in 2025

- 19% for the tax base up to EUR 48,441.43
- 25% for the tax base exceeding EUR 48,441.43
- Since 2026 – 2 new rates – 30% (tax base above EUR 60K) and 35% (tax base above EUR 75K)
- 19% flat tax rate on Capital income
- 15% flat tax rate on Business income if the amount of this income was less than EUR 100K
- 10% on dividends from profits generated in 2024,
- 7% on dividends from profits generated between 2017-2023

Special tax exemptions

- Capital gains from the sale of securities listed on regulated stock markets if they were held more than 12 months
- Scholarships (but not salary)

Exchange rates

- In the case of income received in another currency than EUR, the amounts must be recalculated to EUR using the FEX chosen by the taxpayer:
 - Average FEX for 2025
 - Average FEX for months in which the taxpayer received income
 - Average FEX for particular months
 - Daily FEX of the receipt of income

Tax deductions and tax credits

- General tax allowance – applicable for every individual taxpayer – EUR 5,753.79; degressive since the tax base of EUR 25,426.27; 0 since a tax base of EUR 48,441.43
- Spousal allowance – also degressive, depending on the income of the taxpayer and the spouse. Only if the spouse meets certain conditions (child below 3 or unemployed or disabled)
- Supplementary pension fund contributions deduction – maximally EUR 180; subject to certain conditions

Tax credits

- Child bonus – for children below 18 – EUR 100 for children with age 0-15, EUR 50 for children above 15; degressive since the amount of the tax base of EUR 25,700.
- Mortgage tax bonus – only on interest on Slovak mortgages taken by taxpayer at the age below 33 with some income limitations in the year of the mortgage

NOTE: with exception of the general tax allowance, other tax deductions and/or credits can be applies by tax non-residents only if they effectively tax more than 90% of taxable income in Slovakia

New rule since 2025 – tax residents can apply child bonus only if they effectively tax more than 90% of world-wide income in Slovakia;



How to complete and file your tax return? –Practical example Form A

Tax return – form A

FO typ: A		DANOVÉ PRIZNANIE K DANI Z PRÍJMOV FYZICKEJ OSOBY pre daňovníka, ktorý má príjmy len zo závislej činnosti podľa § 5 zákona č. 595/2003 Z. z. o dani z príjmov v znení neskorších predpisov (ďalej len "zákon")	
Druh daňového priznania *			
☒ daňové priznanie ☐ opravné daňové priznanie ☐ dodatočné daňové priznanie ¹⁾			
01 - DIČ (ak nie je pridelené, uvádza sa rodné číslo)			
02 - Dátum narodenia			
Riadok 02 sa vyplní, len ak ide o daňovníka, ktorý nemá pridelené DIČ ani rodné číslo			
Za rok *		Dátum zistenia skutočnosti na podanie dodatočného daňového priznania	
2025			
I. ODDIEL - ÚDAJE O DAŇOVNÍKOVI			
03 - Priezvisko *		04 - Meno *	
05 -Titul pred menom/za priezviskom		/	
Adresa trvalého pobytu v deň podania daňového priznania na území Slovenskej republiky alebo v zahraničí			
06 - Ulica		07 - Súpisné/orientačné číslo	
08 - PSČ	09 - Obec	10 - Štát	
11 - Daňový nerezident ²⁾ ☐ áno		Identifikačné číslo na daňové účely (TIN), pridelené v štáte daňovej rezidencie	
od		do	

Tax return – form A

III. ODDIEL - ÚDAJE NA UPLATNENIE ZNÍŽENIA ZÁKLADU DANE (§ 11 zákona) A DAŇOVÉHO BONUSU (§ 33 zákona)			
Údaje o poberaní dôchodkov uvedených v § 11 ods. 6 zákona			
Poberal (a) som na začiatku zdaňovacieho obdobia dôchodok (ky) uvedený (é) v § 11 ods. 6 zákona alebo mi bol (i) tento (tieto) dôchodok (ky) priznaný (é) spätne k začiatku príslušného zdaňovacieho obdobia	27	☐	áno
Úhrnná suma dôchodku (ov) uvedeného (ných) v § 11 ods. 6 zákona za zdaňovacie obdobie v eurách (vyplní sa, len ak sa uplatňuje zníženie základu dane)	28		
Údaje o manželke (manželovi), ktorá (ý) žije s daňovníkom v domácnosti⁵⁾ na uplatnenie nezdaniteľnej časti základu dane			
29 - Priezvisko a meno	Rodné číslo		
	/		
30 ☐ uplatňujem nezdaniteľnú časť základu dane na manželku (manžela) podľa § 11 ods. 3 zákona	Vlastné príjmy (v eurách) ⁶⁾		Počet mesiacov ⁶⁾
Údaje o vyživovaných det'och žijúcich s daňovníkom v domácnosti na uplatnenie daňového zvýhodnenia na vyživované dieťa podľa § 33 zákona⁷⁾ (ďalej len "daňový bonus podľa zákona")			
31 - Priezvisko a meno	Rodné číslo	Daňový bonus podľa zákona uplatňujem v mesiacoch	
		☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐	
		1-12 1 2 3 4 5 6 7 8 9 10 11 12	

Tax return – form A

V. ODDIEL - VÝPOČET ZÁKLADU DANE Z PRÍJMOV ZO ZÁVISLEJ ČINNOSTI (§ 5 zákona) - v eurách

Úhrn príjmov od všetkých zamestnávateľov⁹⁾

34

Z toho

úhrn príjmov plynúcich na základe dohôd o prácach vykonávaných mimo pracovného pomeru

35

Úhrn povinného poistného (§ 5 ods. 8 zákona)⁹⁾

36

Z toho

úhrn poistného na sociálne poistenie (zabezpečenie)

37

úhrn poistného na zdravotné poistenie

38

Základ dane podľa § 5 ods. 8 zákona (r. 34 - r. 36)

39

9) Vypĺňa sa na základe všetkých potvrdení (dokladov) o príjmoch zo závislej činnosti plynúcich zo zdrojov na území Slovenskej republiky a zo zdrojov v zahraničí a o zaplatenom povinnom poistnom preukazujúcich uvádzané skutočnosti vrátane dostatočnej identifikácie daňovníka. Údaje o príjmoch zo zdrojov v zahraničí sa uvádzajú v IX. oddiele. Súčasťou príjmov v r. 34 sú aj príjmy podľa § 5 ods. 7 zákona, pri ktorých nie sú v príslušnom zdaňovacom období splnené podmienky pre ich oslobodenie od dane. Kópie potvrdení (dokladov) sú prílohami daňového priznania.

VI. ODDIEL - VÝPOČET DANE podľa § 15 zákona - v eurách

Zníženie základu dane podľa § 11 zákona

ods. 2 - na daňovníka

40

ods. 3 - na manželku (manžela)

41

ods. 8 - na preukázateľne zaplatené príspevky na celoeurópsky osobný dôchodkový produkt a príspevky na doplnkové dôchodkové sporenie maximálne v úhrnnej výške

42

180 eur

Tax return – form A

Výpočet dane po vyňatí príjmov zo zdrojov v zahraničí

Úhrn vyňatých príjmov (základov dane)

48

Základ dane znížený o úhrn vyňatých príjmov (základov dane) (r. 44 - r. 48)

49

(ak je rozdiel r. 44 a r. 48 záporný, uvádza sa v r. 49 nula)

Daň podľa § 15 zákona po vyňatí príjmov zo zdrojov v zahraničí zo základu dane z r. 49

50

Nárok na daňový bonus podľa zákona (na jedno dieťa alebo úhrn na viac vyživovaných detí)¹¹⁾

57

Daň (daňová povinnosť) znížená o daňový bonus podľa zákona (r. 56 - r. 57)¹²⁾

58

Suma daňového bonusu podľa zákona priznaného a vyplateného zamestnávateľom

59

Rozdiel r. 57 - r. 59 > 0

60

Suma daňového bonusu podľa zákona na poukázanie správcom dane¹³⁾ r. 60 - r. 56 > 0

61

Suma daňového bonusu podľa zákona vyplatená zamestnávateľom nesprávne alebo vo vyššej sume
r. 59 - r. 57 > 0

62

Tax return – form A

Úhrn preddavkov na daň		
zaplatených podľa § 34 zákona	68	
zrazených podľa § 35 zákona ¹⁸⁾ (neuvádzajú sa preddavky podľa § 35 ods. 10 a 11 zákona)	69	
zaplatených podľa § 35 ods. 10 a 11 zákona	70	
Daň na úhradu vrátane zamestnávateľom nesprávne vyplatených daňových bonusov alebo zamestnaneckej prémie		
r. 56 - r. 57 + r. 59 + r. 61 - r. 63 + r. 65 + r. 67 - r. 68 - r. 69 - r. 70 + r. 47 (+) ¹⁹⁾	71	+
Daňový preplatok znížený o zamestnávateľom nesprávne vyplatené daňové bonusy alebo zamestnaneckú prémie		
r. 56 - r. 57 + r. 59 + r. 61 - r. 63 + r. 65 + r. 67 - r. 68 - r. 69 - r. 70 + r. 47 (-)	72	-

Tax return – form A

VIII. ODDIEL - VYHLÁSENIE o poukázaní podielu zaplatenej dane z príjmov fyzickej osoby podľa § 50 a § 50aa zákona

81 - ÚDAJE O PRIJÍMATEĽOVI

☐ neuplatňujem postup podľa § 50 zákona

IČO²²⁾

(prehľad prijímateľov)

Obchodné meno (názov)

☐ spĺňam podmienky na poukázanie 3 % z dane²³⁾

2 % alebo 3 %²³⁾ zo zaplatenej dane

82

(minimálne 3 eurá) z r. 64

☐ súhlasím so zaslaním údajov (meno, priezvisko a trvalý pobyt) mnou určenému prijímateľovi podielu zaplatenej dane uvedenému v r. 81 podľa § 50 ods. 8 zákona

83 - ÚDAJE O RODIČOVI / RODIČOCH

☐ neuplatňujem postup podľa § 50aa zákona

Rodné číslo

Priezvisko

Meno

a

 /

b

 /

Tax return – form A

X. ODDIEL - ĎALŠIE ÚDAJE O DAŇOVNÍKOVI

84 - Štát daňovej rezidencie²⁷⁾

Úhrn všetkých zdaniteľných príjmov plynúcich zo zdrojov na území Slovenskej republiky
a zo zdrojov v zahraničí v eurách²⁸⁾

85

Z toho

úhrn všetkých zdaniteľných príjmov plynúcich zo zdrojov na území Slovenskej republiky²⁸⁾

85a

27) Vypĺňa sa, ak ide o daňovníka s obmedzenou daňovou povinnosťou.

28) Vypĺňa sa, ak ide o daňovníka s neobmedzenou daňovou povinnosťou (rezidenta), ktorý uplatňuje postup podľa § 33 ods. 9 zákona a ak ide o daňovníka s obmedzenou daňovou povinnosťou (nerezidenta), ktorý uplatňuje postup podľa § 11 ods. 7, § 33 ods. 9, § 33a ods. 10 a § 46a zákona a ak ide o daňovníka (rezidenta aj nerezidenta), ktorý je druhou oprávnenou osobou pre účely uplatnenia § 33 ods. 8 zákona. V riadku sa uvádzajú aj zdaniteľné príjmy, z ktorých sa daň vyberá zrážkou.

Počet príloh

86

Uvádza sa počet všetkých príloh, ktoré sú súčasťou daňového priznania.

Vyhlasujem, že všetky údaje uvedené v daňovom priznaní sú správne a úplné.

Dátum

09.04.2026

Tax return – form A

XI. ODDIEL - ŽIADOSŤ O VYPLATENIE DAŇOVÉHO BONUSU, O VRÁTENIE DAŇOVÉHO PREPLATKU ALEBO VYPLATENIE ZAMESTNANECKEJ PRÉMIE ^

- ☐ **Žiadam o vyplatenie daňového bonusu alebo rozdielu daňového bonusu** podľa zákona (r. 61 alebo rozdiel z r. 78, ak je kladný)
- ☐ **Žiadam o vyplatenie zamestnaneckej prémie** podľa § 32a zákona (z r. 46)
- ☐ **Žiadam o vyplatenie daňového bonusu na zaplatené úroky alebo rozdielu daňového bonusu na zaplatené úroky** podľa § 33a zákona (r. 67 alebo rozdiel z r. 80, ak je kladný)
- ☐ **Žiadam o vrátenie daňového preplatku** podľa § 79 zákona č. 563/2009 Z. z. o správe daní (daňový poriadok) a o zmene a doplnení niektorých zákonov v znení neskorších predpisov (z r. 72 alebo rozdiel z r. 76, ak je záporný)
 - ☐ poštovou poukážkou (do výšky 15 000 eur vrátane)
 - ☐ na účet
 - ☐ na účet v zahraničí, ktorého nie som majiteľom

IBAN

U daňovníka, ktorý žiada vyplatenie daňového bonusu podľa zákona, vyplatenie zamestnaneckej prémie, vyplatenie daňového bonusu na zaplatené úroky podľa § 33a zákona alebo vrátenie daňového preplatku na bankový účet vedený v zahraničí (cezhraničný prevod finančných prostriedkov) v inom formáte ako IBAN, uvádza sa v IX. oddiele číslo účtu, SWIFT/BIC kód, názov banky, mesto a štát banky alebo pobočky banky daňovníka. Ak daňovník nie je majiteľom bankového účtu, uvádza sa v IX. oddiele názov bankového účtu príjemcu.

Dátum

Tax deductions and tax credits

- Submission of the tax return – electronically or in a paper form
 - After completing the online form of your tax return, it is necessary to print the form and sign it:
 - [page 6 Section X](#) in type A tax return form; [page 13 Section XIII](#) and [page 17](#) in type B tax return form
 - In the case of a tax overpayment – the bank account in the IBAN format to be declared on [page 6 – Section XI](#) in type A; [Page 13 -section XIV](#) in type B and SIGNED
 - If you wish to donate 2% to a non-profit organization or to parents – data to be declared on [page 5 – Section VIII / 12 Section XII](#) and it must be signed

Tax settlement

- In event that the result of your tax return is tax due, it is necessary to pay the respective amount within the tax return filing deadline. The amount should be paid to your taxpayer's personal account (so called “**OD**”)
- To verify the **OD** use your birth number (rodné číslo) or tax ID number (DIČ) [HERE](#).
- The respective account number in IBAN form, where the tax due should be paid, can be generated [HERE](#) using the prefix **500208** (for tax residents) and **500216**(for tax non-residents) and your personal taxpayer's account.
- For payment identification please use following reference: 1700992025 (reference is for 2025 tax returns).
- If you do not have your taxpayer's personal account yet, the Tax Authority will issue it after the submission of the tax return. Taxpayer's personal account number will be delivered to your address in written form and the tax liability should be then paid within 8 days of document's delivery.



Thank you for the
attention