

# Slovenia

# Payroll Guide

# 2026



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## 1.1 Minimum Wage

### Minimum Wage (Gross)

€1,481.88 per month (effective 01/01/2026).

### Minimum Wage (Net)

Approximately €1,000 for a single worker.

## 1.2 Income Tax Rate

Salary	Income Tax Rate
€0 - €9,721.43	16%
€9,721.43 - €28,592.44	26%
€28,592.44 - €57,184.88	33%
€57,184.88 - €82,346.23	39%
Over €82,346.23	50%

## 1.3 Allowances

### 1.3.1 Holiday Allowance ("Regres")

- **Minimum Amount:** 1,481.88 EUR (linked to the national minimum wage).
- **Deadline:** Must be paid by July 1st of the calendar year.
- **Tax-Free Limit:** The allowance is tax-free up to the average monthly gross salary.

### 1.3.2 Key Expense Allowances

Meal allowance is €7.96 per working day; commuting allowance is €0.21 per kilometer.

## 1.4 Employment & Labour Policies

**80/90/100 Rule:** A new "80-90-100" scheme (effective Jan 1, 2026) allows employees aged 58+ or with 35 years of service to work 80% of hours while receiving 90% of their salary. Pension contributions are still calculated as if they worked 100%.

## 1.5 Severance

Calculated based on length of service (one-fifth of pay for 1–10 years).



## 1.6 Leave

### 1.6.1 Annual Leave (Vacation) in 2026

**Minimum Entitlement:** 20 working days (4 weeks) per calendar year.

**Additional Leave:** Older workers, disabled workers, and parents with children under 15 (1 day per child) are entitled to extra days.

**Usage:** At least two weeks must be used by the end of 2026; the remainder can be used by June 30, 2027.

**One Day of Choice:** Employees can choose one day of annual leave with 3 days' notice.

### 1.6.2 Sick Leave (Temporary Incapacity) 2026

**Updated Rules (2026):** The Health Intervention Measures Act (ZDIUPZ) introduces stricter control on compensation.

**Employer Coverage:** Employers generally cover the first 20 working days (up to 80 days per year), after which the Health Insurance Institute of Slovenia (ZZVZZ) covers the salary.

**Documentation:** Electronic certificates of excused absence replace paper forms.

**Cap:** A cap limits compensation to 2.5 times the average gross monthly salary.

### 1.6.3 Other Absences

1. **Paid Personal Leave:** Up to 7 working days per year for personal circumstances (e.g., marriage, serious illness of a family member).
2. **Parental Leave:** Separate regulations apply for maternity and childcare leave.
3. Compensation for loss of salary during temporary absence from work



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