

12 COUNTRIES. 12 TAX SYSTEMS.

The year 2024 brings changes in the areas of taxes, duties and social contributions in all CEE and SEE countries. This special newsletter covers essential changes effective as of 2024.

TPA offers an overview of the most important tax innovations of 2024.



Albania
Austria
Bulgaria
Croatia
Czech Republic
Hungary

Montenegro
Poland
Romania
Slovakia
Serbia
Slovenia

Slovenia

Compulsory Health Contribution

As of 31 December 2023, the voluntary supplementary health insurance will be cancelled and starting from 1 January 2024, a compulsory health contribution will be introduced.

For the period from January 2024 to February 2025 inclusive, the compulsory health contribution will amount to 35 EUR per month. The compulsory health contribution will be adjusted once a year, specifically on 1 March, based on the increase in the average gross salary in the Republic of Slovenia in the previous year according to data from the Statistical Office of the Republic of Slovenia.

The amount of the compulsory health contribution is determined by the Minister responsible for Health, no later than February, and its amount is published in the Official Gazette of the Republic of Slovenia. The first adjustment of the compulsory health contribution will be for March 2025, based on the rise in the average salary in the year 2024.

The main employer or payer, from whom the insured person receives the sole or predominant part of income from employment, calculates and withholds the compulsory health contribution when paying salaries or compensations for the following categories of insured persons:

- Persons in employment in the Republic of Slovenia (insurance bases 001, 013, 016, 029, 034, 084, 085)
- Persons in employment with a foreign employer, working in the territory of the Republic of Slovenia (insurance base 114)
- Persons with permanent residence in the Republic of Slovenia employed by a foreign employer who are not insured with a foreign insurance carrier (insurance base 021)

The payer (employer) reports the deduction and payment of a compulsory health contribution to the Financial Administration of the Republic of Slovenia (FURS) using the electronic form REK-O or the form OPSVT (for employees employed by a foreign employer).