Instructions for completing the monthly premiums and contributions statement

Section	Field text	Field notes
Header	Period	Specify the period for which you are paying premiums and mandatory contributions. Enter it as a specific symbol in the format MMYYYY (e.g. 012018) on your payments of premiums and mandatory contributions.
	Ordinary, corrective	Check the appropriate box according to whether you are submitting an ordinary or corrective monthly premiums and contributions statement. An ordinary monthly statement is the primary monthly premiums and contributions statement for the calendar month concerned. A corrective monthly statement replaces a monthly statement sent previously for the same period.
Section 1	Variable symbol	Enter the 10-digit VS (variable symbol) code assigned to the employer by the branch of the Social Insurance Agency at registration. The VS code is also a mandatory item on payment orders for premiums and mandatory contributions.
Section 2	Employer's name	Enter the employer's name. If the employer is a legal person or a branch of legal person, this is the business name registered in the Companies Register. If the employer is a natural person, this is the name shown in their business licence, if they have such a licence.
	IČO/DIČ/RČ	Enter the Company Identification Number (IČO) assigned by the Statistical Office of the Slovak Republic. If no IČO is assigned, enter the tax identification number (DIČ). If neither an IČO or DIČ is assigned, enter the employer's birth ID number (RČ). In the case of foreign nationals to whom no RČ number has been assigned, enter the temporary birth ID number assigned to them by the branch of the Social Insurance Agency for social insurance purposes. Check one of the boxes to indicate which type of ID number has been used.
	Telephone	Enter your telephone number including dialling codes.
	E-mail	Enter your e-mail address.
Section 3	NP (sickness insurance)	Enter the total of the premiums for all employees and for the employer. The rate of the premium for sickness insurance is, on the employee's side, 1.4% of their assessment base, and on the employer's side, 1.4% of the assessment base for each of their employees.
	SP and SDS (old-age insurance and old-age pension savings)	Enter the total of the premiums and mandatory contributions for all employees and for the employer. The rate of the premium for old-age insurance is, on the employee's side, 4% of their assessment base, and on the employer's side, the premiums and mandatory contributions are 14% of the assessment base for each of their employees.
	IP (disability insurance)	Enter the total of the premiums for all employees and for the employer. The rate of the premium for disability insurance is, on the employee's side, 3% of their assessment base, and on the employer's side, 3% of the assessment base for each of their employees.
	PvN (unemployment insurance)	Enter the total of the premiums for all employees and for the employer. The rate of the premium for disability insurance is, on the employee's side, 1% of their assessment base, and on the employer's side, 1% of the assessment base for each of their employees.
	ÚP (accident insurance)	Enter the total of the premiums for the employer. The rate of the premium for accident insurance is, on the employer's side, 0.8% of the assessment base for each of their employees.
	GP (guarantee insurance)	Enter the total of the premiums for the employer. The rate of the premium for guarantee insurance is, on the employer's side, 0.25% of the assessment base for each of their employees.
	RFS (solidarity reserve fund)	Enter the total of the premiums for the employer. The rate of the premium for the solidarity reserve fund is, on the employer's side, 4.75% of the assessment base for each of their employees.
	OSP (special social insurance)	Enter the total premiums for all employees who are employed as members of a municipal police force. The rate of the premium for the contribution for work in a municipal police force (special social insurance) is 3% of the employee's assessment base.