

SLOVENIA

As per 1 January 2014

EXPATRIATE AND EMPLOYER TAX COMPLIANCE AND ADVISORY

Tax rate	Progressive tax rate: 16% – 50%.
Tax period	Calendar year
Tax residency / Domicile according to domestic law	Permanent place of living in Slovenia. Temporary place of living or “centre of economic and social interests” in Slovenia. Present for more than 183 days during a calendar year in Slovenia.
Tax registration	Individuals with permanent or temporary place of living are registered automatically. Other Individuals shall register before the first receipt of taxable income
Employment income definition	Any income paid in cash or in kind related to the employment (the law contains non-exhaustive list of employment related income)
Examples of tax exemption	Mandatory social security contributions, supplemental pension insurance premiums (under certain conditions), reimbursement of costs (like travel costs, meal costs, travel allowance, etc. in the amount determined by the government regulation), jubilee awards, severance payment for dismissal and retirement (under certain conditions in the limited amount)
Specific expatriate concession	Not applicable.
Income of board members	Treated as employment income (executive as well as non-executive)
Tax returns	Local employment agreement – the employer is responsible for the monthly tax compliance. Foreign employment agreement – individual tax compliance, a tax return needs to be submitted by the employee within 7 days after receipt of the first income at any change of the amount of the income a new tax return would need to be filed within 7 days of receipt of the altered amount.
Tax payments	At the time of payment (if withheld by the employer), within 30 days after receipt of the decision (if paid by the employee).

TAX TREATIES

Employment income / income from board members	Art 15/16 Model OECD Tax Convention
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INTERNATIONAL SOCIAL SECURITY

Cross border employments	EU Regulation No 883/2004 and EU regulation No. 1408 / 71.
Exception under Art 16 of Reg. 883/2004 and Art 17 of Reg. 1408/71	Generally applicable.
Social Security Cost as % from gross salary and absolute amounts	Due by the employee: Pension insurance: 15,5%, Health insurance: 6,36%, Maternity protection: 0,1%, Unemployment insurance: 0,14% (overall: 22,1%) Due by the employer (on top of gross income): Pension insurance: 8,85%, Health insurance: 6,56%, Accident at work and occupational disease: 0,53%, Maternity protection: 0,1%, Unemployment insurance: 0,06% (overall: 16,1%) Note: no cap for payment of Social Security Contributions

IMMIGRATION

Work permit	Nationals of EU, EEA and Switzerland do not need a work permit to perform work in Slovenia Nationals of other countries need to obtain a proper work permit to work in Slovenia
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Visa	<p>EU and EEA nationals do not need a visa to enter into Slovenia although their duration of stay may be subject to restrictions</p> <p>List of nationals of other countries that may enter Slovenia without visa (usually up to 90 days) is available at: http://www.mzz.gov.si/fileadmin/pageuploads/konzulara/Tujci_vstop_v_Slovenijo_brez_vizumov_slo.pdf. For non-listed countries visa can be obtained in general from the competent Slovene diplomatic mission in their country of residency and / or nationality</p>
Residency permits / registration certificate	<p>EU and EEA nationals need to apply for a registration certificate before staying for more than 90 days</p> <p>Non EU and EEA in general need to apply for a residency permit</p>
Driving license	<p>EU and EEA nationals can use foreign driving license and can also apply to exchange it for the Slovene driving license (if they fulfil certain other conditions).</p> <p>Given that there is a reciprocity, other nationals can use their local (foreign) driving license up to one year since registration of their living in Slovenia. After six month of their living in Slovenia, they can obtain (exchange it for) the Slovene driving license (for which they need to fulfil certain other conditions).</p>
STOCK OPTION PLAN	<p>Usually taxed at exercise, although tax treatment depends upon the conditions of the Stock Option Plan.</p>



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