

NEW SOCIAL CONTRIBUTION FOR LONG-TERM CARE (ZDOsk-1)

On **1 July 2025**, a new **mandatory contribution for long-term care** is introduced in Slovenia, as stipulated by the Long-Term Care Act (ZDOsk-1). This article presents the tax reporting and paying obligations of income payers/receivers in Slovenia, but not the scope of new social rights.

What is the long-term care contribution?

The **long-term care contribution** (hereinafter referred to as the **LTC contribution**) is a new form of financing social contribution, introduced with the aim of ensuring better accessibility and stable financing of long-term care services in Slovenia.

The contribution is calculated as of **1 July 2025**. It is calculated for the first time for **payments for July 2025**, which are usually paid in August. Payments relating to the period before 1 July 2025 (e.g., salary payments for June 2025 paid after July 1) are not subject to the long-term care contribution.

Holiday allowance above the tax-free limit and the payments of **business performance-related salary or Christmas bonus** in full, relating to periods prior to 1 July 2025, must be reported separately from the same income paid for the period July to December 2025. Two separate REK-O forms must be submitted.

What will the long-term care contribution cover?

The LTC contribution is intended to finance:

- services assisting with basic and supportive daily tasks and health care,
- financing the operation of the public long-term care service (supervision, administration, development),
- costs of care providers (health and social institutions, concessionaires, private providers).

Users will continue to pay for their own accommodation and meals.

Who is insured for long-term care?

Persons insured for long-term care are all persons who are already covered by **compulsory health insurance** and are over 18 years of age.

Minors (under 18 years of age) are insured only on the basis of employment, performing registered business activity or if they are insured as managers.

The following persons are exempt from compulsory contributions for long-term care:

- persons with permanent residence in Slovenia, who are **insured abroad** (exm. daily work-migrants to Austria, Italy or Hungary),
- **foreigners studying** in Slovenia.

Registration for long-term care insurance follows the rule for inclusion in compulsory health insurance – automatic inclusion through registration with the Health Insurance Institute of Slovenia (ZZZS).

Who pays the contribution and how much?

The contribution is **calculated on the base** on which the compulsory health insurance contribution (e.g. gross salary) is calculated.

1% Rate

The contribution for long-term care amounts to 1% of the relevant basis, whereby the following applies:

- **Employees** pay 1% of their gross salary, with an additional 1% contributed by the employer.

- **Pensioners** pay 1% of their net pension. The contribution will be automatically deducted when the pension is paid out.

- **Contractors** (e.g., recipients of income from copyright or service contracts):

the income payer will calculate 1% of the contribution and pay it from the recipient's net income. The basis for the payment of the contribution for long-term care is the payment and any agreed reimbursement of expenses, reduced by 10% of the standardised costs.

- **Students** The contribution is paid by the employer, so the gross/net amount for students remains unchanged. The contribution will be calculated for all students who have been working since 1 July 2025, are aged 18 or over and are citizens of the Republic of Slovenia.

Net income will decrease for most insured persons with income payments for July 2025.

2% rate is paid by the income recipient in cases where the taxpayer:

- does not have an employer in Slovenia who could pay the contribution (**employed by a foreign employer**), however the basis is still the gross salary,

- performs an activity and is fully insured as a **self-employed person**,

- performs agricultural activities,

- performs a management function in a company of which he is a partner (insurance no. 040),

- performs a management function at an institute (slo. zavod) and is also the founder of it,

- in certain other cases, as shown in the table below.

The contribution is **calculated on the basis** for the **health insurance contribution**.

Flat-rate contribution for self-employed persons

- for part-time self-employed persons (slo. popoldanski s.p.) the contribution for July-December 2025 amounts to EUR 5,97/month.

The contribution for compulsory long-term care insurance for self-employed persons is paid to the **Health Insurance Institute of the Republic of Slovenia (ZZZS)**, in the same way as other compulsory health insurance contributions.

Type of Income and the person with the obligation to declare	Payer – employer	Recipient – employee or insured person	Total
Employees	1%	1%	2%
Employees, insured in SLO, with foreign employers		2%	2%
Full-time self-employed (s.p.)	-	2%	2%
Part-time self-employed (popoldanski s.p.)	-	5,97 EUR	5,97 EUR
Manager and partner in a firm, insured on basis 040	-	2%	2%
Farmers	-	2%	2%
Mandatory pension insurance based on another legal relationship (ex. management contract, part-time pensioners job, jobs in special areas)	-	1%	1%
Unemployed	1%	1%	2%
Student work	1%	-	1%
Contributions for recipients of parental care benefits	1%	1%	2%
Contributions for family caregivers	1%	1%	2%
Contributions for foster parents	1%	1%	2%
Contributions for religious workers	1%	1%	2%
Contributions for soldiers in voluntary military service	-	1%	1%

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