




# **Annual Progress Report of the Slovak Republic 2025**

 April 2025

## SUMMARY

The Ministry of Finance is presenting its first Annual Progress Report, which reviews the initial implementation of the National Medium-Term Fiscal-Structural Plan of the Slovak Republic for 2025–2028. Adopted in autumn 2024, the Plan's mandate was to set budgetary targets that would keep Slovakia's public finances sustainable over the coming decade. It established a firm four-year trajectory for the growth of net expenditure as the principal instrument of the reformed European fiscal framework. This year marks the first full assessment of the Plan's rollout – covering both its reform initiatives and an updated fiscal projection through 2028.

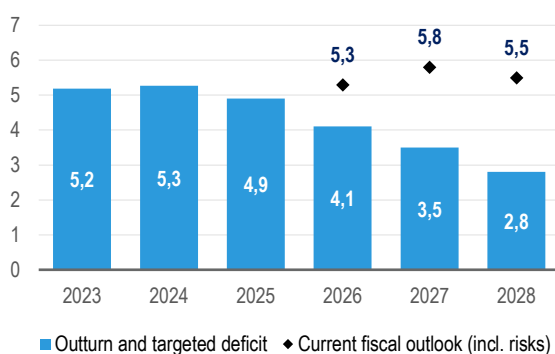
**The Slovak economy is entering a period of global economic uncertainty, with growth over the next few years expected to fall below 2%.** This Report is based on the February 2025 forecast, which does not yet reflect the impact of U.S. administration-imposed tariffs. GDP growth is projected to ease slightly below 2% in 2025, weighed down by mounting uncertainty in global trade and stagnation in German industry. On the upside, the Recovery and Resilience Plan will provide support. Real household incomes are set to rise, but consumer spending is likely to remain cautious amid ongoing fiscal consolidation. The labour market should remain stable, with unemployment projected to fall to a new low of 5.2% in 2026. However, risks are clearly skewed to the downside: the introduction of U.S. tariffs could, in the worst case, tip Slovakia into recession, and any under-utilization of EU funds would dampen capital formation.

**The Government is gradually reversing the adverse trend in public finances: the general government deficit is expected to fall below 5% of GDP in 2025.** After weathering two major crises, Slovakia remains under an Excessive Deficit Procedure. Last year's consolidation package – primarily higher direct taxes – halted the deficit's upward trajectory, ensuring that net expenditure growth in 2024 remained at 3%, comfortably under the Plan's ceiling. This year's consolidation again leans heavily on revenue measures: raising both the standard VAT rate and the corporate income tax rate and introducing a financial transactions levy. Expenditure growth is also being restrained, notably through reforms to parental pensions and the tax bonus. Moreover, falling market energy prices have lowered the cost of the ongoing energy-support scheme. Offsetting these gains, however, is faster growth in other spending items – especially health care – alongside new defence outlays and higher interest expenses following last year's shifts in financial markets.

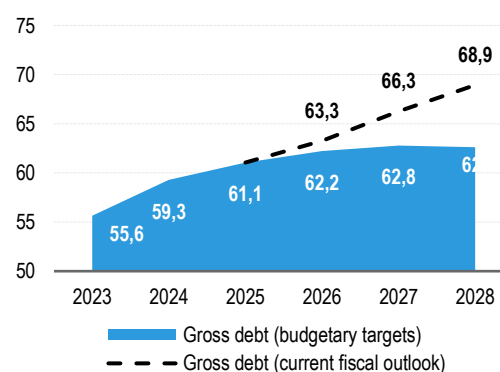
**The Government's overarching fiscal aim remains stabilise public debt by lowering the deficit to 3% of GDP.** Absent further measures, the deficit would hover near 5% of GDP and debt would continue to climb sharply. The revised Plan now targets reaching a 3% deficit by 2028—one year later than originally envisaged, due to adverse geopolitical developments. To meet these updated targets, additional consolidation measures totalling roughly EUR 1.7 billion in 2026 and up to EUR 3.5 billion in 2027 will be necessary. This corresponds to cumulative net expenditure growth of 8.4%, which after accounting for increased defence outlays, remains fully compliant with European fiscal rules. Once necessary consolidation measures are adopted, debt trajectory will stabilize in 2027 at below 63% of GDP and then will start to decline from 2028 onward.

**Parallel to fiscal consolidation, key structural reforms are making headway – particularly in education, energy, and research and innovation.** Most of the 18 reform measures and 11 investment projects included in the Medium-Term Plan are proceeding on schedule. Two measures have been significantly revised: the target for expanding kindergarten capacity has been raised, and the renovation programme for energy-poor households will now focus on less complex interventions.

General Government deficit in % of GDP



General Government gross debt in % of GDP





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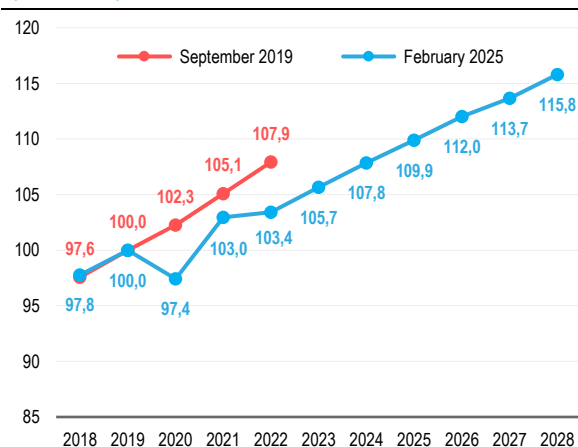
## I. MACROECONOMIC ENVIRONMENT

*In 2024, the Slovak economy expanded by 2.1%, driven primarily by domestic demand – especially household consumption, which benefited from easing inflation and a stable labour market. Weaker investment activity, resulting from the final drawdown of EU structural funds in 2023, was offset by a rebound in private investment. In 2025, GDP growth is forecast to moderate to 1.9%, as export performance lags owing to a stagnant German manufacturing sector and subdued global demand. Over the medium term, Slovakia will depend on continued EU support, with full utilisation of the Recovery and Resilience Plan (RRP) expected by 2026. The principal downside risk to this outlook is the rise of protectionism in international trade, which could adversely affect not only Slovakia's automotive industry but also the wider EU economy.*

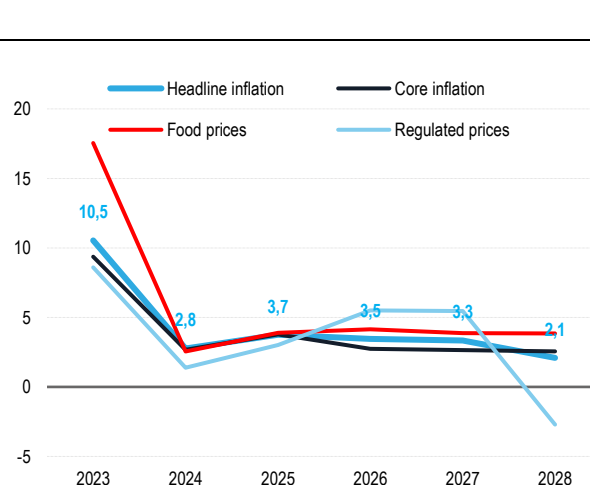
**In 2024, real GDP growth of 2.1% was sustained chiefly by domestic demand.** Household spending benefited from lower inflation and secure employment conditions, and there was a one-off uptick in consumption at year-end in anticipation of a VAT rate increase in 2025. Investment remained subdued due to the slow start-up of new EU structural-fund programmes, although this drag was eased by the gradual roll-out of RRP financing and stronger private-sector investment. External demand showed only marginal improvement, as Germany and other major trading partners have yet to rebound fully from recent economic shocks and continue to experience industrial stagnation.

**Looking ahead to 2025, the pace of GDP expansion is expected to slow to 1.9% amid growing uncertainty in global trade; domestically, this growth will rely heavily on RRP-related investment.** Export performance will be held back by the continued weakness of German industry and lacklustre demand across the euro area. Fiscal consolidation measures will curb household consumption growth despite rising real incomes. The labour market is projected to remain resilient, with job creation supported by public-investment projects under the RRP, although planned austerity cuts in the public sector will partially offset employment gains.

**GRAPH 1 – Level of real GDP in MoF forecasts (2019=100)**



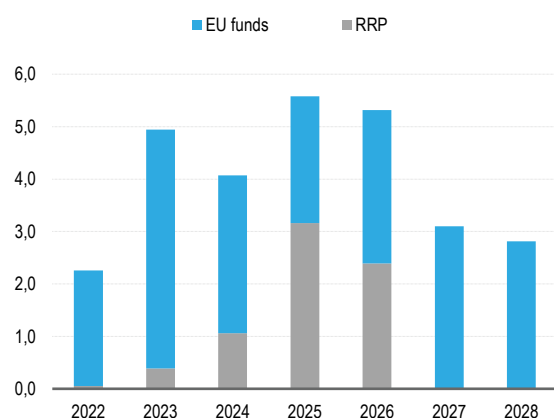
**GRAPH 2 – Inflation development (growth in %)**



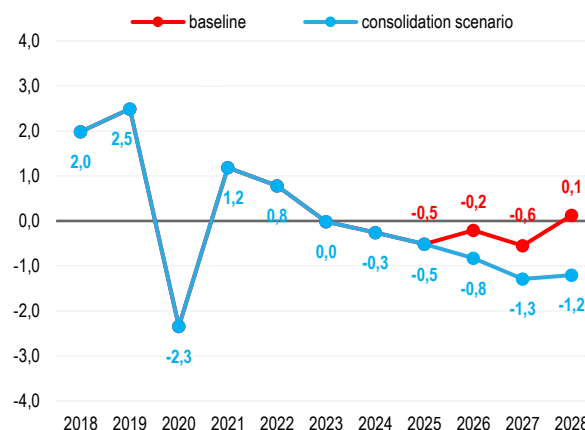
Source: SO SR, MoF SR

**From 2026 onwards, the economy will be driven primarily by impulses and support from EU sources: the new EU funds programming period and the final drawdown of resources under the Recovery and Resilience Plan.** We anticipate that, after a slower start to the new programming period, the absorption of EU funds will accelerate in line with historical experience. Likewise, we expect that in 2026 the RRP resources will be fully utilised, thereby supporting capital formation. Given the risks in global trade, a further boost to Slovak exports in 2026 will come from the ramp-up of production at Volvo's new plant. Once EU funds absorption peaks, investment activity is forecast to ease in 2027 and will only build again towards the end of the new funds cycle in 2029.

GRAPH 3 – Absorption of EU Funds (% of GDP)



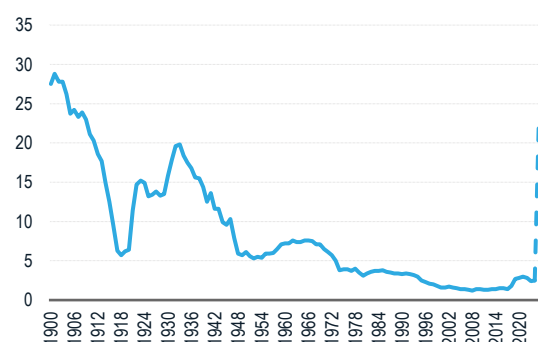
GRAPH 4 – Output Gap with and without the planned consolidation (% of potential output)



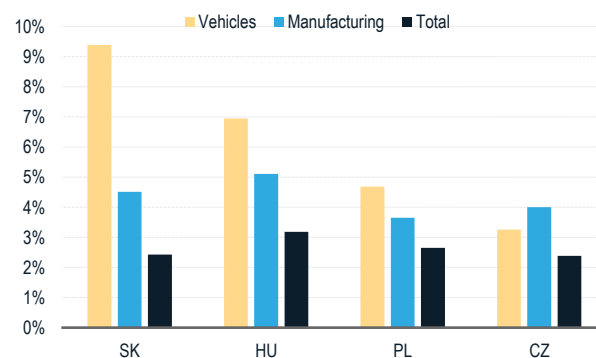
Source: MoF SR

**Downside risks to the economic outlook predominate.** The principal downside risk is the rise of protectionism in global trade and the potential imposition of tariffs by major economies – measures that could materially impact overall economic activity in our main trading partners' countries. Insufficient utilisation of EU funds and RRP resources at home could pose a threat to investment dynamics. An upside risk is higher defence spending across the EU and the activation of EU support programmes for vulnerable sectors. Furthermore, structural labour-market issues – such as skill mismatches and regional disparities – could constrain employment and productivity growth, compounding long-term growth challenges.

GRAPH 5 – Effective tariff rate in US (%)



GRAPH 6 – Slovakia's Exposure to Car Tariffs (%)



Source: Tax Foundation, Financial Times, Eurostat, MoF SR

TABLE 1 – Comparison of macroeconomic indicators actual forecast of MoF (February 2025) and the assumptions of the European Commission used for the new fiscal rules (September 2024)

Indicator			2023	2024	2025	2026	2027	2028	t+10	t+15	2029-2038
1	Real GDP (growth rate)	MoF SR	2.17	2.06	1.91	1.93	1.47	1.88	1.65	1.61	1.65
		EC	1.60	2.23	3.22	1.65	1.39	1.38	1.57	1.61	1.58
2	Potencial GDP (growth rate)	MoF SR	2.19	2.33	2.18	2.25	1.95	1.79	1.65	1.61	1.65
		EC	2.77	2.33	2.41	1.69	1.43	1.40	1.57	1.61	1.58
3	GDP deflator (growth rate)	MoF SR	10.14	3.64	3.10	3.37	3.21	2.33	2.00	2.00	2.00
		EC	10.13	4.58	3.17	3.09	3.02	2.94	2.55	2.41	2.59
4	Nominal GDP (growth rate)	MoF SR	12.53	5.78	5.07	5.36	4.73	4.25	3.68	3.65	3.68
		EC	11.89	6.91	6.49	4.80	4.44	4.36	4.16	4.06	4.21



5	Long-term interest rate (%, year average)	MoF SR	3.70	3.49	3.37	3.28	3.27	3.28	3.40	3.41	3.40
		EC	3.65	3.67	3.78	3.83	3.88	3.93	4.17	4.13	4.11
6	Short-term interest rate (%, year average)	MoF SR	3.43	3.57	2.26	1.84	1.79	1.82	2.26	2.34	2.27
		EC	3.43	3.56	2.82	2.81	2.79	2.78	2.73	2.54	2.68

Source: EC, MoF SR

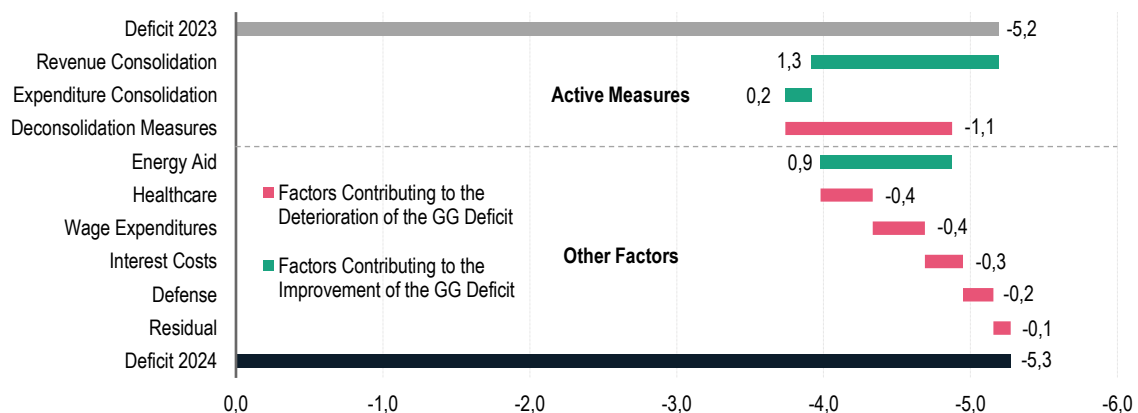
## II. DEVELOPMENTS IN PUBLIC FINANCES

The Government of the Slovak Republic is gradually reversing the adverse trend in public finances, with the budget deficit projected to fall below 5% of GDP in 2025. After two major crises, Slovakia remains subject to an Excessive Deficit Procedure. Last year's consolidation package – primarily comprising hikes in direct taxes – halted further deficit growth, resulting in a deficit of 5.3% of GDP in 2024, well below the 6% envisaged in the budget. In year-on-year terms, net expenditure growth stood at 3%, significantly under the ceiling set by the Medium-Term Plan (MTP). This year's consolidation again emphasises revenue measures – raising the standard VAT rate and the corporate income-tax rate and introducing a financial transactions levy – while also reining in expenditure growth through reforms to the parental-pension scheme and the tax bonus. Falling market energy prices have further reduced the cost of the ongoing energy-support scheme. Offsetting these gains, however, is faster growth in other spending items – especially health-care outlays – that lie partly beyond the Government's control. The budget also reflects higher defence spending from this year onwards and, following last year's shifts in financial markets, materially greater interest-payment obligations. Nevertheless, the key rule governing net expenditure growth was met in both 2023 and 2024.

### II.1. Fiscal developments 2024

The consolidation measures introduced by the new Government at the end of 2023 halted the rise in the deficit at 5.3% of GDP in 2024. Although these measures delivered a net positive impact of 1.5% of GDP across both revenue and expenditure, they were also necessary to offset factors that exacerbated the deficit – namely, legacy policy priorities of current and past administrations, rapid wage-bill growth, rising interest-payment obligations and health-sector spending, some of which lay outside the Government's direct control.

**GRAPH 7 – Main Contributions to the Year-on-Year Change in the General Government Balance in 2024 (% of GDP, ESA2010)**



Source: MoF SR, SO SR

At the end of 2023, the Government approved its first set of consolidation measures totalling EUR 1.9 bn – equivalent to 1.5% of GDP. Over four-fifths of the savings were achieved on the revenue side, the most significant measures being – reduction of contributions to the second-pillar pension scheme, an increase in employers' health-insurance contributions by one percentage point, and extension of the special levy on the banking sector (together accounting for 0.8% of GDP) – along with the introduction of a minimum corporate-income tax ("tax licence") and higher excise duties on tobacco and spirits. The profit levy on the Water Infrastructure Development company and the solidarity contribution in the oil-processing sector were both temporarily extended (together 0.4% of GDP). On the expenditure side, spending under the STVR was cut and support for lowering the end-user electricity price for large enterprises abolished. At the same time, reductions in state-budget chapter outlays – including dampened wage indexation<sup>1</sup> – were included for a further 0.2% of GDP.

<sup>1</sup> Due to the cut-off of input data for the Annual Progress Report, it was not possible to assess the fulfilment of this measure – its evaluation will take place in autumn 2025.



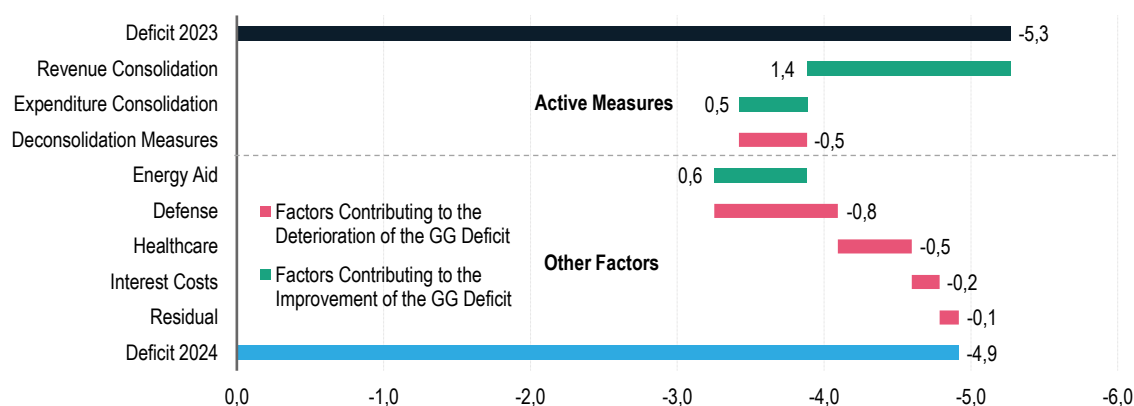
These measures also offset the impact of other actions adopted in recent years that had worsened the deficit, amounting to approximately EUR 1.5 bn (1.1% of GDP). In spring 2024, the National Council approved a full 13th pension. Another significant step was additional funding for the health-care sector, financed by the increased employers' contributions by 1 percentage points. Offsetting potentially deeper consolidation were compensations for higher mortgage repayments and the costs associated with creating the new Ministry of Tourism and Sport. Subsequently, measures to improve pay conditions for the armed forces and the financial administration were added. The 2024 budget was further influenced by prior governments' measures, such as early retirement after 40 years' service, the education-law reforms, the gradual increase in R&D spending, and the introduction of performance-based contracts for public colleges and universities.

**Additional factors – partly beyond the Government's direct control – also impeded a larger year-on-year reduction in the deficit.** Health-care spending rose by nearly 13% year on year, with wages for medical staff and routine operating costs forming the largest components. Interest-payment obligations increased by one-third year on year, reflecting the global rise in interest rates.<sup>2</sup> Some of these negative effects were offset by energy-price developments; the cost of the energy-aid scheme fell by 0.9 percentage points of GDP<sup>3</sup>, saving over EUR 1 bn.

## II.2. Fiscal developments 2025

**In 2025, the deficit will fall below 5% of GDP, driven by an even broader package of consolidation measures.** Again, these measures will focus primarily on the revenue side, complemented by targeted reductions in certain social transfers on the expenditure side. Despite this, the deficit's decline will be smaller than the total value of the consolidation measures – chiefly due to the continued rapid growth in health-care and interest expenditures. More significantly, defence spending will rise sharply this year in connection with the expected delivery of a larger volume of military equipment contracted in previous periods.

**GRAPH 8 – Main Contributions to the Year-on-Year Change in the General Government Balance in 2025 (% of GDP, ESA2010)**



Source: MoF SR, SO SR

**Consolidation measures for 2025, totalling 1.9% of GDP, focus predominantly on the revenue side but, relative to the previous year, also feature more prominently on the expenditure side.** The three largest tax measures – together amounting to 1.2% of GDP – account for the bulk of revenue-side consolidation. The greatest fiscal yield is expected from raising the standard VAT rate from 20% to 23%, accompanied by reduced rates (19% and 5%) on selected products to shield low-income households. Nearly EUR 0.5 bn (0.4% of GDP) of additional revenue will come from the newly introduced financial-transactions levy, applied – with a few exceptions – to every outgoing transaction by legal entities and self-employed individuals. A similar yield is anticipated from the adjustment to the corporate-income tax for taxable profits above EUR 5 million, where the rate has been lifted to 24%.<sup>4</sup> Other revenue measures, amounting to 0.2% of GDP, include higher excise duties on tobacco and related

<sup>2</sup> The ECB's average key interest rate also remained above 4% in 2024.

<sup>3</sup> In 2023, total energy assistance amounted to 2.5% of GDP, 0.7 percentage points of which were financed from EU funds.

<sup>4</sup> This measure was offset by a reduction in the income-tax burden for micro-taxpayers, with the rate on taxable income up to €100,000 cut from 15% to 10%. The withholding tax on dividends was also reduced, from 10% to 7%.

products, an excise duty on alcoholic spirits, a new levy on sugar-sweetened beverages, and tweaks to motorway-vignette and toll pricing, offset by a reduction in the motor-vehicle tax. On the expenditure side, measures totalling 0.4% of GDP aim chiefly to better target social transfers. These include reform of the parental-pension scheme, which now replaces the former tax-assignment mechanism for parents, and, to a lesser extent, reform of the child-tax bonus, which will now be tapered as parents' incomes rise. Curbing wage-bill growth in public administration contributes under 0.1% of GDP.

**Beyond these consolidation measures, decisions taken in 2024 – and earlier – will worsen the 2025 deficit by 0.5% of GDP.** Newly introduced measures under the current Government include higher funding norms for kindergartens, now centrally administered; adjustments in the Environmental Fund and the Arts Support Fund; and increased personal allowances for court staff, as well as revised care-allowance grants for persons with disabilities. From earlier administrations, the biggest budgetary impacts stem from additional R&D spending and further increases in performance-based contracts for public colleges and universities.

**Other factors – not fully within the Government's direct control or arising from past decisions – will also exert downward pressure on the deficit.** A substantial accrual of defence spending, driven by a concentration of major military-equipment deliveries in 2025, and persistently high sovereign-bond yields – which raise debt-refinancing costs – will have strong negative effects. Health-care outlays will continue to grow rapidly. Partially offsetting these pressures, as in the previous year, is the fall in market energy prices, which is expected to halve the cost of the energy-aid scheme.

### II.3. Compliance with fiscal rules

**For the first time, the Annual Progress Report evaluates compliance with the EU's reformed fiscal rules by net-expenditure growth<sup>5</sup>.** The new framework introduced last year a single binding indicator – the growth rate of net expenditure – intended to ensure deficit reduction and long-term debt sustainability. In its National Medium-Term Fiscal-Structural Plan (MTP), the Government committed to achieving fiscal improvement via this instrument. As a multi-year plan, the expenditure path was set through to 2028, submitted to the European Commission and approved by the Council of the EU. This Report now assesses Slovakia's delivery against that trajectory for 2024 – specifically, whether net-expenditure growth corresponded to the binding trajectory set out in the Medium-Term Plan.

**In 2024, the EU rules did not yet embed the trajectory required for deficit reduction.** Last year was a transitional year between the old and reformed framework, and the full application of the net-expenditure rule begins in 2025. For 2024, Slovakia received only a non-binding, more formal recommendation. Consequently, in its reference trajectory the Commission assumed more permissive spending growth for Slovakia, reflecting its original inflation expectations as well<sup>7</sup>.

**Growth of netexpenditure in 2024 amounted to 3.0%, safely below the maximum growth rate enshrined in both the MTP and the EU Council's recommendation<sup>8</sup>.** While the Commission's reference trajectory envisaged 6.2% year-on-year net-expenditure growth for 2024, the Ministry of Finance had planned for 5.4% in the MTP. In its spring 2025 notification, the Statistical Office revised the 2023 outturn upwards, raising the base for 2024 growth calculations. As a result, adjusted net expenditure rose by only 3% in 2024 – less than originally expected. Actual spending in 2024 and the Government's updated revenue measures deviated only marginally from original projections, with a negligible overall impact.

<sup>5</sup> Net-expenditure growth is defined as the year-on-year change in general-government expenditure, adjusted for expenditure financed by EU sources (both traditional cohesion funds and the Recovery and Resilience Facility), interest expenditures, co-financing costs, one-off expenditure and cyclical unemployment benefits. Subsequently, the Government's discretionary revenue measures – reflecting new tax- and non-tax-revenue actions – are deducted.

<sup>6</sup> In accordance with Regulation (EU) 2024/1263 of the European Parliament and of the Council of 29 April 2024, the Annual Progress Report assesses progress already in the transitional year 2024, even though the Medium-Term Fiscal-Structural Plan covers 2025–2028.

<sup>7</sup> The pace of deficit reduction net of interest costs, cyclical components and one-off effects (the so-called primary structural deficit) is mechanically translated into a maximum growth rate for net expenditure. In principle, the rule allows spending to grow at the rate of potential-output growth plus the GDP deflator – on the assumption that revenues expand at the same rate (the "unitary elasticity" assumption) – and then subtracts the required reduction in the primary structural deficit. Thus, the Commission's assumptions for inflation and potential-output growth are critical when setting the maximum spending path. For its 2024 reference trajectory for Slovakia, the Commission assumed 4.6% inflation, whereas actual inflation was nearly one percentage point lower.

<sup>8</sup> The Annual Progress Report evaluates whether Slovakia's net-expenditure growth in 2024 aligned with the binding trajectory established in the Medium-Term Plan for 2025–2028.



### BOX 1 – Nominal Limit for General Government's expenditure in 2024 (National Level)

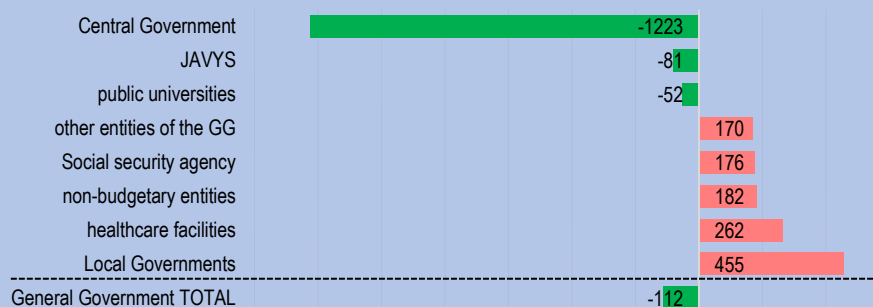
In spring 2024, the Government enacted an amendment to the Budgetary Rules Act, setting a nominal expenditure limit for 2024 to fulfil its Recovery and Resilience Plan (RRP) commitment to introduce expenditure ceilings across general government. Earlier in the year, the National Council had declined to approve expenditure limits for 2024–2026. Following consultations with the European Commission, the Government therefore revised the legislation to implement the RRP-mandated ceilings and to align the domestic operational tool with the new EU fiscal framework. The Ministry of Finance now converts the net-expenditure growth path approved in the Medium-Term Plan (at EU level) into a national nominal-expenditure ceiling for budgetary purposes.

Last year's limit corresponded to the EU Council's recommendation that Slovakia keep net-expenditure growth at no more than 5.7%. As a binding RRP commitment, the Council had advised in July 2023 that year-on-year net-expenditure growth<sup>9</sup> for 2024 should not exceed 5.7%. Accordingly, the Ministry of Finance set a statutory nominal-expenditure cap of EUR 57.7 bn – equivalent to 5.7% growth – and notified all budgetary-chapter managers and other general-government bodies.

Although general government narrowly complied with the nominal expenditure ceiling for 2024, net-expenditure growth was substantially below the recommended 5.7%. According to the Statistical Office of the Slovak Republic, general government outlays in 2024 were EUR 112 million under the Government's stipulated nominal limit. Despite this tight compliance, year-on-year net-expenditure growth was just 2.5%<sup>10</sup>, less than half the recommended rate. This outcome chiefly reflects the Statistical Office's upward revision of the 2023 spending base, a change that the legislated ceiling did not accommodate, and which therefore remained unadjusted throughout 2024.

**Compliance was aided by lower expenditure in many state-budget chapters.** General government's entities adhered to the limit in a differentiated manner last year. The largest savings compared to expectations were achieved by chapters of the Central government. A major positive impact came from the Ministry of Defence's advance payments for military equipment and services, amounting to €600 million, which, however, will be accrued in future years upon delivery. The government also saved on its contribution to the EU budget (€250 million). On the other hand, municipalities and central government healthcare institutions experienced higher wage costs, intermediate consumption, and capital expenditures. These entities exceeded the nominal limit. The Social Insurance Agency also breached the limit due to higher expenditures on early retirement and old-age pensions. Public sector entities also include local non-profit organizations and interest associations, which are not budgetary entities, and their accrued expenditures were fully reflected beyond the general government expenditure limit.

GRAPH 9 – Compliance with the expenditure ceilings by the General Government entities (million EUR, ESA2010)



Note: Compliance (-) and non-compliance (+) represent the difference compared to the announced limit for Central Government budget and other entities as of June 2024.

Source: MoF SR

<sup>9</sup> The recommendation at that time differed from the current systematic application of net-expenditure growth by including expenditure on co-financing, which is now excluded from nationally funded primary expenditure.

<sup>10</sup> The figure differs from the 3% net-expenditure growth under the systematic application of the European fiscal rules chiefly because co-financing outlays were included in the one-off ceiling set by the Government for 2024.

### II.3.1. Excessive Deficit Procedure

**At the beginning of 2025, Slovakia formally entered the Excessive Deficit Procedure (EDP) owing to the adverse state of public finances following the crisis years 2020–2023.** Under Article 126 of the Treaty on the Functioning of the European Union, Member States must avoid an excessive deficit—defined as a general-government deficit exceeding 3% of GDP. Should the deficit breach this threshold, the EDP is triggered as the corrective arm of the Stability and Growth Pact. Since 2020, Slovakia has run deficits above 5% of GDP in every year except 2022, when an inflation-driven revenue boost temporarily narrowed the gap. Because these high deficits were not deemed transitory and, according to the European Commission's projections, the deficit was not forecast to fall below 3% of GDP in the near term, the Commission recommended in 2024 that Slovakia be placed in the EDP, a recommendation the Council of the EU confirmed in 2025. The EDP imposes a formal requirement to correct the fiscal imbalance by a specified deadline and subjects the country to intensified semi-annual fiscal surveillance. Continued non-compliance with the corrective path may result in financial sanctions.

**The 2024 reform of the EU fiscal rules shifted the EDP's focus from the deficit level to the trajectory of net expenditure growth.** The reformed Stability and Growth Pact aligns its corrective arm with the preventive arm's single operational rule on expenditure. Thus, current EDP requirements for deficit reduction are expressed in terms of a reference trajectory for net-expenditure growth. While the headline deficit remains a monitored indicator, net-expenditure growth<sup>11</sup> is the sole metric by which the Commission will assess compliance under the EDP. Given the counter-cyclical design of the new expenditure rule, the reference trajectory need not mechanically deliver a deficit below 3% of GDP by the originally stipulated deadline in EDP recommendation.<sup>12</sup>

**The trajectory for net-expenditure growth required to reduce the deficit below 3% of GDP corresponds to Slovakia's commitment in its Medium-Term Fiscal-Structural Plan (MTP) for 2025–2028.** Transitioning from the old EU framework to the new, expenditure-based regime, necessitated aligning the cumulative net-expenditure path in the MTP with the EDP's corrective trajectory. Consequently, the approved MTP trajectory for cumulative net-expenditure growth reflects the EDP recommendation and satisfies the procedural requirement.

**The Council's EDP recommendation for Slovakia sets a maximum cumulative growth of net-expenditure of 13% over 2024–2028, a deadline for deficit reduction, and requirements for the regular publication of consolidation measures.** Specifically, the Council advised that Slovakia maintain net-expenditure growth at or below 13% (2024–2028) cumulatively by 2027 to achieve a deficit under 3% of GDP, and to publish an updated list of measures by 30 April 2025 to ensure compliance with the recommendation in 2025. Thereafter, further measures to secure the gradual deficit reduction must be presented every six months until Slovakia exits the EDP.

### II.3.2. Update of Measures Implemented in the 2025 Budget

**Compliance with the net-expenditure growth trajectory in 2025 is to be ensured by the consolidation measures amounting to 1.9% of GDP.** The Medium-Term Plan for 2025 sets a maximum year-on-year net-expenditure growth rate of 3.8%. The revenue- and expenditure-side measures totalling 1.9% of GDP, as reflected in the 2025 budget, are designed to keep spending growth safely below this ceiling. The Ministry of Finance's current estimate foresees net-expenditure growth of 3.6%.

**TABLE 2 – Growth of the net expenditure (billion EUR, ESA2010)**

	2023	2024	2025
1 Total expenditure of the General Government	59,4	61,7	67,3
2 Funds from the EU	3,3	2,4	3,8
3 Interest expenditure	1,4	1,8	2,2

<sup>11</sup> As part of the Council's EDP recommendation, alongside the specified net-expenditure growth trajectory, there remains an implicit expectation that the deficit will fall by a set deadline, although that deadline is itself derived from the expenditure path.

<sup>12</sup> The counter-cyclical design of the expenditure rule stems from the fact that budget revenues may fluctuate freely with the economic cycle, without obliging the government to adjust its outlays. In favourable economic times, unexpected additional revenues cannot be spent under the rule, so the deficit declines more quickly. Conversely, in downturns the rule does not require deeper consolidation in response to revenue shortfalls, which has a counter-cyclical effect but also delays reaching the targeted deficit. Under the rules, failing to meet the deficit target while adhering to the expenditure trajectory is not treated as non-compliance with the recommendation, and the deadline for reducing the deficit below 3% of GDP would be extended accordingly.



4	Cyclical component of unemployment expenditure	0,0	0,0	0,0
5	One-off expenditure	0,0	0,0	0,0
6	Co-financing expenditure	0,6	0,4	0,4
7	<b>NFPE - nationally-financed primary expenditure (= 1-2-3-4-5-6)</b>	<b>54,1</b>	<b>57,1</b>	<b>60,8</b>
8	Discretionary revenue measures (DRM)		1,4	1,7
9	<b>Growth of the NFPE adjusted for DRM (= (7t-8t)/7t-1)</b>		<b>3,0 %</b>	<b>3,6 %</b>
	<i>p.m. Maximum growth of the net expenditure (MTP)</i>		5,4 %	3,8 %

Source: MoF SR

The February 2025 update to the macroeconomic and budgetary forecasts revised the impact of revenue-side consolidation measures, while on the expenditure side it reflects the Government's early-year agreement to raise health-care workers' wages. Slower economic growth and lower macro-bases for tax-and-levy revenues have reduced the originally projected yields from VAT, the financial-transactions levy and the corporate-income tax introduction by a combined 0.05% of GDP. The Ministry of Finance also anticipates slightly lower revenue from special levies in regulated sectors. Following discussions with health-sector trade unions at the turn of the year, the Government agreed to wage increases. Consequently, the planned wage-bill savings of 0.2% of GDP will not materialise; thus the current expected saving is approximately 0.1% of GDP.

TABLE 3 – Quantification of revenue and expenditure measures (impact on the budget in millions EUR, ESA2010)

	ESA2010	Change 2025	Change 2026	2025	2026
<b>Summary of revenue measures</b>		<b>-83</b>	<b>-88</b>	<b>1 909</b>	<b>2 358</b>
<b>Changes in VAT rates (standard rate of 23% and two reduced rates - 19% and 5%)</b>		<b>-18</b>	<b>-16</b>	<b>738</b>	<b>777</b>
Increased standard VAT rate to 23%	D.2	-29	-27	1 201	1 265
Reduced rate of 19% (for food, energy, and beverages in restaurants)	D.2	2	1	-78	-83
Reduced rate of 5% (for basic foodstuffs, medicines, textbooks, and others)	D.2	9	8	-385	-406
<b>Financial transaction tax and adjustment of the threshold for the lower income tax rate</b>		<b>-18</b>	<b>-21</b>	<b>450</b>	<b>653</b>
Introduction of a financial transaction tax	D.2	-16	-19	501	704
Adjustment of the reduced corporate income tax rate (from 15% to 10%)	D.5	-2	-2	-47	-47
Change in the income threshold for micro-entrepreneurs to benefit from the lower income tax rate	D.5	0	0	-4	-4
<b>Higher corporate income tax and lower withholding tax on dividends</b>		<b>-31</b>	<b>-25</b>	<b>452</b>	<b>469</b>
Increase in corporate income tax to 24%	D.5	-31	-25	458	480
Adjustment of the withholding tax rate on dividends (and others)*	D.5	0	0	-6	-11
<b>Increase in excise duties (on sugary drinks and tobacco)</b>		<b>0</b>	<b>-1</b>	<b>86</b>	<b>229</b>
Introduction of excise duty on sugary drinks	D.2	0	0	78	108
Increase in excise duty rates on tobacco products	D.2	0	0	8	16
Increase in excise duty on products related to tobacco products	D.2	-	0	-	106
<b>Adjustment of prices for highway vignettes, tolls, and motor vehicle taxes</b>		<b>1</b>	<b>2</b>	<b>79</b>	<b>132</b>
Increase in tolls for heavy goods vehicles (Eurovignette)	P.11	0	0	49	99
Increase in the price of annual highway vignettes (from €60 to €90)	D.2/P.11	0	0	45	50
Reduction in taxation of heavy goods vehicles and increase in tax on all motor vehicles	D.2	1	1	-4	-4
Tax exemption for non-monetary income from vehicles with alternative fuels	D.5/D.6	0	0	-11	-14
<b>Special levy on businesses in regulated sectors</b>		<b>-10</b>	<b>-18</b>	<b>24</b>	<b>14</b>
Introduction of a levy on businesses in the oil processing sector	D.5	8	-2	44	34
Increase in the levy on businesses in the telecommunications sector	D.5	4	5	29	30
Exemption of interest income from government bonds from the personal income tax base	D.5	-21	-20	-49	-49
<b>Increase in ceilings for social security contributions</b>	<b>D.61</b>	<b>-9</b>	<b>-8</b>	<b>79</b>	<b>84</b>
<b>Summary of expenditure measures</b>		<b>152</b>	<b>233</b>	<b>-642</b>	<b>-605</b>



<b>Partial targeting of social transfers</b>		<b>0</b>	<b>0</b>	<b>-525</b>	<b>-481</b>
Reform of parental pension, including:		0	0	-352	-309
Abolition of the link between parental pension and average wage	D.6	0	0	-352	-374
Replacement with an allocation from personal income tax (2% + 2%)	D.7	0	0	-	65
Reform of child tax benefit	D.6	0	0	-174	-172
<b>Dampening the growth of wage bill expenditures</b>		<b>152</b>	<b>233</b>	<b>-116</b>	<b>-124</b>
Reduction of the wage increase for most healthcare professionals in 2025 to 3%	D.1/D.632	152	233	-67	-
Saving 10% of wage expenditures in central state administration	D.1	0	0	-49	-124

Source: MoF SR



### III. FISCAL OUTLOOK TO 2028

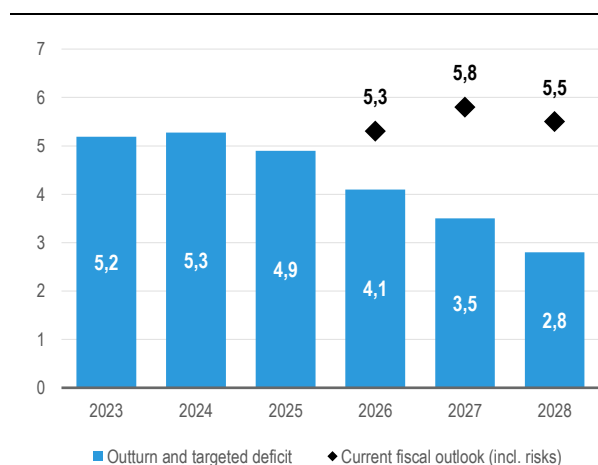
The government remains committed to halting the growth of public debt by lowering the deficit to 3% of GDP. Without further consolidation measures, the deficit would hover close to 5% of GDP and debt would continue to climb sharply. The Government still targets a gradual reduction of the deficit to 3% of GDP, although – considering adverse geopolitical factors – this is now expected to occur in 2028, one year later than originally planned. To meet the updated deficit targets, additional consolidation measures of around EUR 2 bn in 2026 and up to EUR 3.5 bn in 2027 are currently estimated. This plan corresponds to net-expenditure growth of 8.4% – which, after accounting for higher defence spending, fully complies with the European fiscal rules. Once these measures are in place, debt growth could stabilise in 2027 at below 63% of GDP and, if consolidation continues at pace, begin to decline from 2028 onwards.

#### III.1. General-Government Balance and Compliance with the Permitted Net-Expenditure Path

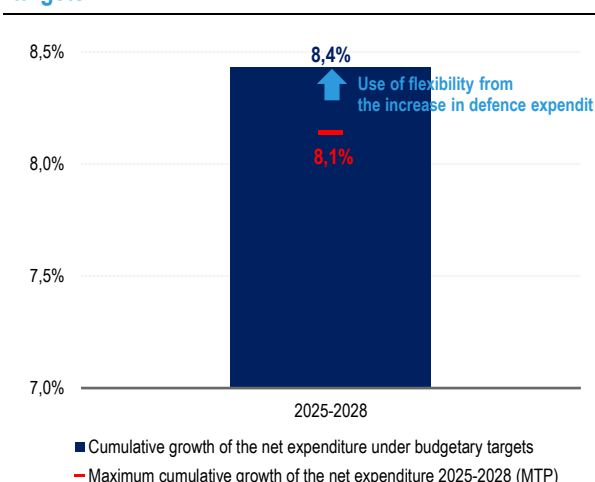
**Achieving the targets will still require ongoing fiscal consolidation.** Absent further measures, the deficit in 2026 would, likely, remain above 5% of GDP. Compared with the assumptions made in autumn 2024, weaker economic growth entails a more pronounced shortfall in tax revenues. Moreover, if the government's currently discussed priorities are confirmed, the budget will from 2026 be burdened by, for example, the approved wage indexation for teachers and the uprating of care and assistance allowances. The precise form of any future energy-support scheme also remains an open question. In addition, the adverse impact of tariffs imposed by the US administration represents a further downside risk. The current fiscal outlook therefore assumes, for the time being, that without further consolidation the deficit would stay significantly above 5% of GDP.

**The Government continues to target a gradual reduction of the deficit to 3% of GDP, albeit now one year later than envisaged.** Projected deficits have been revised slightly upwards, reflecting the less favourable economic environment and adjustments in the European fiscal framework. The Medium-Term Plan had envisaged reducing the deficit to 3% of GDP by 2027, leading to debt stabilisation. Since autumn, the macroeconomic outlook has deteriorated markedly, with uncertainty further increased by US-imposed tariffs. At the same time, by activating the escape clause in March 2025, the European Commission allowed Member States to accommodate higher defence spending without jeopardising compliance with the Medium-Term Plan's commitments (see [BOX 2](#)). Consequently, projected deficits are, on average, 0.5 percentage points of GDP higher – yet they remain fully aligned with EU budgetary rules ([GRAPH 10](#) and [GRAPH 11](#)) and with the goal of arresting debt growth by the end of the parliamentary term.

GRAPH 10 – General Government deficit (% of GDP)



GRAPH 11 – Cumulative growth of the net expenditure of the General Government 2025-2028 under budgetary targets



Note: The y-axis of the chart on the right has been adjusted for improved readability.

Source: MoF SR

## BOX 2 – Escape Clause of the EU Fiscal Rules for Defence Spending (and Its Application by the Slovak Government)

*In view of the exceptional circumstances and the impact of elevated defence expenditure on public finances over 2025–2028, the Government of the Slovak Republic deems it necessary to respond with appropriate measures. In line with the coordinated approach of Member States, the Government has therefore requested the European Commission to activate the national escape clause of the EU fiscal rules. Following the Commission's assessment of this request, the recommendation will be endorsed by the Council of the EU.*

**At the start of 2025, the European Commission proposed the temporary activation of the escape clause in response to the need for increased defence spending by Member States.** Under the Stability and Growth Pact, a temporary escape clause may be invoked where exceptional circumstances beyond a government's control have a significant impact on public finances<sup>13</sup>. The geopolitical situation in Europe since 2022, together with the policies of the new US administration, has necessitated higher defence expenditure—conditions the Commission considers satisfying the escape-clause criteria. Accordingly, for 2025–2028, the Commission has created scope for a temporary rise in defence spending without counting towards fiscal-rule breaches.

**The flexibility afforded by the escape clause lies in permitting a higher rate of net-expenditure growth, conditional on increased defence outlays, up to a maximum of 1.5% of GDP per year.** The reference year for applying this flexibility is 2021, before the Russian invasion of Ukraine. Under the escape clause, EU countries may boost their defence spending<sup>14</sup> by up to 1.5% of GDP annually relative to 2021. The Commission will temporarily reflect such additional outlays when assessing the net-expenditure trajectory. This flexibility applies both ex ante for planned future defence spending and ex post for Member States whose current defence outlays already exceed 2021 levels.

**For Slovakia, the escape clause allows higher defence expenditure to be excluded from the net-expenditure trajectory, but at the cost of a larger deficit and debt.** Defence spending in 2021 amounted to 1.4% of GDP; over 2025–2028, it is projected by the Ministry of Finance to average 2.1% of GDP. The proposed escape clause permits this increase, relative to 2021, to be temporarily omitted from the expenditure path. However, this temporary relaxation does not alter recorded deficit or debt levels. The higher deficit and debt will need to be offset in the subsequent cycle of Medium-Term Plans for 2029–2032, which will no longer benefit from defence-spending flexibility.

**To achieve the planned targets, consolidation measures totalling approximately EUR 1.7 bn will be necessary in 2026, rising to around EUR 3.5 bn in 2027.** The updated objectives continue to reflect the need for an ambitious consolidation package as early as next year. Many of the consolidation measures already adopted extend into later years, which is why the required adjustment for 2026 is slightly lower. Conversely, from 2027 onwards the need for savings increases substantially, as the slower growth of tax-and-levy revenues begins to bite, and interest-payment costs rise further.

TABLE 4 – Revenues and expenditure balance of the General Government (% of GDP, ESA2010)

		Reality	Expectation	Forecast		
	ESA code	2024	2025	2026	2027	2028
<b>Total revenue</b>	<b>TR</b>	<b>41,8</b>	<b>44,0</b>	<b>42,7</b>	<b>41,8</b>	<b>41,1</b>
Taxes on production and imports	D.2	11,4	12,6	12,5	12,2	12,1
Current taxes on income, wealth	D.5	8,2	8,3	8,2	8,2	8,2
Social security contributions	D.61	16,0	15,9	16,1	16,1	15,8
Property income	D.4R	1,1	1,0	0,8	0,7	0,6
Other*		5,2	6,2	5,2	4,6	4,5
<b>Total expenditure</b>	<b>TE</b>	<b>47,1</b>	<b>48,9</b>	<b>47,3</b>	<b>46,7</b>	<b>45,7</b>

<sup>13</sup> As part of the activation of the national escape clause, any deviation from the expenditure trajectory must not jeopardise fiscal sustainability.

<sup>14</sup> Defence outlays are classified in accordance with the EU's Common Public Finance Function classification (COFOG).



Compensations for employees	D.1P	11,3	11,1	11,0	10,9	10,8
Intermediate consumption	P.2	5,7	6,3	6,0	5,7	5,5
Subsidies	D.3P	1,7	1,1	0,7	0,7	0,6
Interest cost	D.41P	1,4	1,6	1,6	1,7	1,8
Total social transfers	D.62P, D632	20,8	20,4	20,0	19,8	19,8
Gross fixed capital generation	P.51G	3,6	4,9	3,6	3,6	3,3
Capital transfers	D.9P	0,5	1,0	1,0	0,7	0,5
Other**		2,1	2,5	3,4	3,6	3,4
<b>General Government Balance</b>	<b>B.9</b>	<b>-5,3</b>	<b>-4,9</b>	<b>-4,5</b>	<b>-4,9</b>	<b>-4,6</b>
Risks Affecting the Deficit				-0,7	-0,9	-0,9
<b>Targeted deficits of the General Government</b>			<b>-4,7</b>	<b>-4,1</b>	<b>-3,5</b>	<b>-2,8</b>
<b>Measures needed to meet the targets incl. risks</b>				<b>1,2</b>	<b>2,3</b>	<b>2,7</b>

Note: \* P.11 + P.12 + P.131 + D.39 (rec) + D.7 (rec) + D.9 (rec) (excluding D.91 (rec))

Source: MoF SR

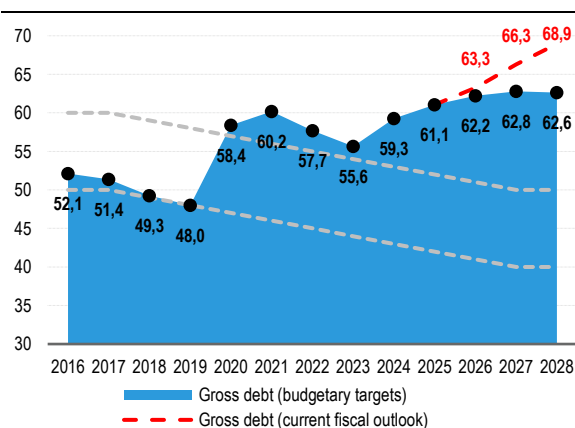
\*\* D.29p+D.5p+D.7p+P.5M+NP

**A portion of the consolidation required for 2026 has already been outlined in broad terms.** Negotiations on the 2026 budget – including discussions at the political level on necessary consolidation measures – are underway and will continue through the summer. The Ministry of Finance has, in a partial form, communicated several potential measures as part of this next consolidation round. These include continued efforts to curb operating costs across the public sector, higher property taxes and levies on externalities (notably in the gambling sector). Talks with local authorities are focused on changes to property taxation, such as higher levies on investment flats through increased taxation of second and subsequent properties. Consideration is also being given to fairer taxation of multi-storey buildings and to automatic indexation of property tax rates to inflation, so that the levy keeps pace with rising market values while avoiding sudden rate spikes. Additional measures remain at an early negotiating stage.

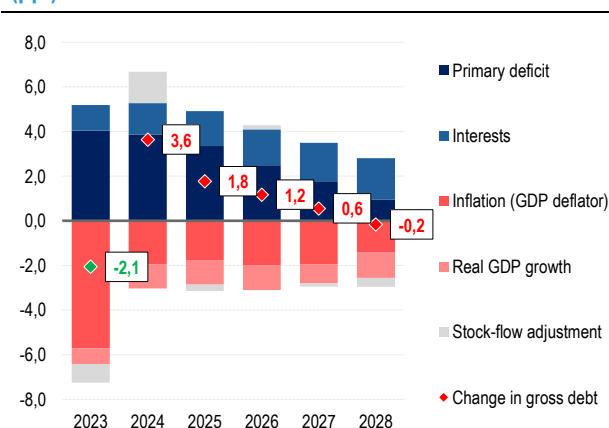
### III.2. Gross Debt

Meeting the updated budgetary targets will halt debt accumulation by the end of the current parliamentary term, as envisaged in the Medium-Term Plan. In the coming years, debt-to-GDP will continue to rise, albeit at a slowing pace, driven by a still-elevated deficit. Higher inflation will temporarily moderate this increase via the denominator effect. Only when deficits fall below 3% of GDP will debt growth cease outright. Accordingly, debt will increase for the last time year-on-year in 2027; continued consolidation at a similar pace beyond 2028 should then lead to a declining debt ratio. Conversely, without further consolidation, debt would surge to around 70% of GDP by the end of decade. A remaining source of uncertainty this term is the reform of the “debt brake rule,” which will trigger strict sanctions from autumn 2025. Should the balanced-budget amendment be ratified by Parliament by 21 November 2025, the requirement to apply the strictest sanction will be postponed by one year (see [BOX 3](#)).

**GRAPH 12 – Gross debt (% of GDP)**



**GRAPH 13 – Contributions to the change in gross debt (pp.)**



Source: MoF SR



### BOX 3 – Activation of the Debt Brake in 2025

**In November 2025, the two-year escape clause from the strictest sanctions of the debt-brake mechanism for the new Government will expire.** Since 2020, general-government gross debt has remained within the highest sanction band under the Constitutional Act on Budgetary Responsibility<sup>15</sup>. Upon taking office at the end of 2023, the new Government activated an escape clause suspending the three highest sanction bands for 24 months. When this clause lapses in November 2025, the following sanctions will apply:

- immediate earmarking of 3 % of central-government expenditure,
- submission to the National Council of a balanced budget of general Government for 2026, with nominal general government outlays not permitted to rise year on year<sup>16</sup>,
- freezing of the Government's contingency reserve and the Prime Minister's reserve,
- a confidence vote in the Government in the National Council.

**An amendment to the debt-brake constitutional law could strengthen the framework and avert the abrupt requirement to present a balanced budget.** Over more than a decade of experience with the debt brake, its asymmetrical sanction design has become apparent: in lower sanction bands, penalties are largely formal, whereas in the highest band the debt brake demands an immediate balanced budget, potentially causing severe disruption to the economy and public services. Although the Government approved a constitutional amendment in 2020 to address these shortcomings, it was not debated in the National Council. The current Government's Programme Statement also commits to revising the constitutional law to reflect identified deficiencies and to avoid the threat of an abrupt balanced-budget requirement.

<sup>15</sup> In 2024, general-government debt stood at 59.3% of GDP—more than 6 percentage points above the lower threshold of the highest sanction band (53% of GDP).

<sup>16</sup> Excluding debt-service costs, EU-fund disbursements, co-financing contributions, the contribution to the EU budget, and expenditures on natural-disaster relief.

## IV. PROGRESS IN REFORMS AND INVESTMENTS

*Alongside ongoing fiscal consolidation, the implementation of key structural reforms is proceeding, with particularly strong focus on education, energy and research and innovation. Of the 18 reforms and 11 investment measures set out in the Medium-Term Plan, most are proceeding on schedule, with two measures undergoing significant adjustments: the target for expanding kindergarten capacity has been increased, and the renovation programme for energy-poor households will now focus on less complex interventions.*

**The Annual Progress Report introduces a new monitoring tool within the European Semester to track these reforms and investments.** It is part of the collective surveillance and multilateral dialogue on policy challenges and their resolution. Building on the commitments in the Medium-Term Fiscal-Structural Plan, the Report enables ongoing assessment of implementation and the addition of new measures in response to evolving structural challenges.

**In line with the regulatory requirements<sup>17</sup>, the Report provides information on the implementation status of the reforms and investments to which Slovakia has committed itself in the Medium-Term Plan (see TABLE 5).** As only six months have elapsed since the Plan's approval by the Government in October 2024, the scope of reported progress is naturally limited. By the submission date of the Progress Report, eight measures had been completed<sup>18</sup>. Two measures have undergone significant changes in their implementation frameworks, which will be reflected in the forthcoming revision of the Recovery and Resilience Plan (RRP): the target for kindergarten-capacity expansion has been raised, and the renovation of buildings for energy-poor households will focus on less complex works. The table also indicates each measure's links to the EU's Common Priorities (CP)<sup>19</sup>, the Council's Recommendations for Slovakia (CSR)<sup>20</sup>, the Sustainable Development Goals (SDGs)<sup>21</sup> and the principles of the European Pillar of Social Rights (EPSR)<sup>22</sup>. These linkages underscore the alignment of national measures with EU strategic priorities and facilitate their assessment within the European Semester<sup>23</sup>.

**The Report also presents new initiatives that extend the Medium-Term Plan's reform and investment framework to encompass the Government's current priorities — initiatives with strong potential to contribute to the CSR and CP (TABLE 6).** These ten measures, mainly in the fields of education, social policy and the green and digital transitions, will be financed primarily from the "Programme Slovakia" budget. The inclusion of this table complies with the guidance to report on measures adopted after the submission of the Medium-Term Plan.

**Finally, as part of the progress assessment, the Report summarises the implementation of reform measures set out in the National Reform Programme 2024 (TABLE 7).** Including these measures demonstrates the intention to maintain continuity and transparency in the reporting of Slovakia's reform commitments. The table lists 41 measures that were not part of the original Medium-Term Plan or RRP, of which 13 have already been completed and 7 are experiencing delays.

<sup>17</sup> [Guidelines for the Preparation of the Annual Progress Report](#).

<sup>18</sup> Five measures under the Recovery and Resilience Plan had already been completed at the time the Medium-Term Plan was approved.

<sup>19</sup> They refer to the following priorities: i) Fair green transition, including alignment with EU climate legislation; ii) Fair digital transition; iii) Social and economic resilience, including the European Pillar of Social Rights; iv) Energy security; and v) Where necessary, the development of defence capabilities. More information can be found in the [Guidelines for the Preparation of Progress Reports](#).

<sup>20</sup> [Country-specific recommendations database](#).

<sup>21</sup> Agenda 2030, adopted by the UN Member States, represents a continuous global effort to monitor socio-economic development with a view to achieving long-term sustainability. It defines [17 Sustainable Development Goals](#) and 169 measurable targets, emphasising the fair distribution of economic prosperity, including considerations for future generations. Slovakia joined the implementation of Agenda 2030 in March 2016.

<sup>22</sup> The purpose of the European Pillar of Social Rights (EPSR) is to strengthen the enforcement of EU citizens' rights across three thematic chapters: i) equal opportunities and access to the labour market; ii) fair working conditions; and iii) social protection and inclusion, which are then further specified in 20 underlying principles.

<sup>23</sup> In accordance with point 2.6 of the [Guidelines for the Preparation of the Progress Report](#), it is also required to identify the links of each measure to the Sustainable Development Goals (SDGs) and to the principles of the European Pillar of Social Rights (EPSR), which form part of the European Semester's assessment framework.



TABLE 5 – Progress on reforms and investments in the MTP

Reform/ Investment	Description of the measure and status of implementation	RRP/ PSK	CSR	CP	SDG	EPSP	Status <sup>24</sup>
Public finances	<b>Reform 1:</b> Replacement of parental pension with tax assignment to parents  The measure replaces the parental pension with a tax assignment mechanism, allowing taxpayers to allocate an additional 2% of their income tax to their parents. This is expected to reduce public expenditure and improve the long-term sustainability of the pension system.  The law was adopted and entered into force on 1 January 2025.	-	2024.CSR3.3 2024.CSR1.4 2019.CSR1.2	-	Goal 16	Principle 12 Principle 14 Principle 15	Completed
	<b>Reform 2:</b> More targeted tax credit  The aim of the reform of the child tax credit is to improve the state of public finances by providing more targeted support to families, particularly low-income households.  The law was adopted and entered into force on 1 January 2025.	-	2024.CSR3.3 2024.CSR1.4 2024.CSR1.3 2023.CSR1.5 2022.CSR1.4	Strengthening social and economic resilience	Goal 1 Goal 2 Goal 10 Goal 16	Principle 12 Principle 11 Principle 14	Completed
	<b>Reform 3:</b> Reducing wage costs in the public sector  The consolidation measure reduces personnel expenditures and staffing limits for selected civil servants and employees in the public interest.  Specifically, the staffing cap was reduced by 4,465 positions, of which 3,887 were in budgetary organisations under the state budget chapters. Correspondingly, personal expenditures for these positions were reduced by EUR 124 million, representing 10% of the state's wage envelope. Currently, only aggregate cash data on total wage expenditures of the state budget are available, showing a year-on-year increase of 4% as of 31 March 2025. The Ministry of Finance of the Slovak Republic (MF SR) will therefore closely monitor employment developments based on quarterly reports (the first quarter report will be available in June 2025) and, if necessary, request chapters to submit implementation status reports. The measure will be fully evaluated in next year's Annual Progress Report.	-	2024.CSR1.4	-	Goal 16	Principle 8	Implementation underway
	<b>Reform 4:</b> Sending data from invoices of tax entities (einvoice)  The introduction of electronic invoicing and real-time invoice data reporting aims to combat tax evasion, reduce the tax gap, and improve tax collection efficiency, while also lowering the administrative burden on businesses.  The Ministry of Finance of the Slovak Republic is preparing legislation to align national rules with the European standard. In parallel, systems for implementing electronic invoicing are under development. The legislative process is expected to be completed by the end of 2025, with the legislation entering into force on 1 January 2027. This timeline ensures that affected entities and the Financial Administration have sufficient time to develop or adapt their information systems accordingly.	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5	Fair digital transformation	Goal 16 Goal 17	-	Implementation underway

<sup>24</sup> For measures under the RRP, the implementation status can be assessed against a binding timeline and specific milestones. However, for measures outside the RRP, a clear reference framework is not always available, which is why only the basic status "implementation underway" is indicated, rather than "implementation ongoing as planned."



Green transition	<b>Reform 5:</b> Improving the quality of electronic financial management services and supporting a pro-client approach	<p>The introduction of QR codes in documents issued by state institutions aims to simplify payments, eliminate manual data entry, reduce errors, and enhance user satisfaction through a more efficient process.</p> <p>In June 2024, all three phases of <a href="#">QR code</a> implementation were launched for documents issued by bailiffs, inspectors, and trustees. In the area of excise duties, QR code integration was completed in April 2025. QR codes for import-related payments are planned to be introduced in 2026.</p> <p>Pre-filled tax returns will be implemented with the help of an assistant, based on data processed from certificates of taxable income.</p> <p>In 2025, an analysis of the pre-filling process using the assistant is planned, with the system expected to be introduced for tax returns submitted in 2026 for the 2025 tax year.</p>	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5	Fair digital transition	Goal 16 Goal 17	-	Implementation underway
								Delayed
	<b>Reform 9:</b> Hydrogen ecosystem	<p>The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with priority given to legislative adjustments and the harmonisation of technical standards in line with EU requirements and national priorities.</p> <p>The Ministry of Economy is currently preparing a legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and regulatory adjustments is expected to enter into force by the end of 2025.</p>	-	2023.CSR3.1 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5	Just Green Transition; Ensuring Energy Security	Goal 7 Goal 9 Goal 11 Goal 13	-	Implementation underway
	<b>Reform 10:</b> Electricity market reform	<p>The measure modernises the legal framework of the electricity market, facilitates the entry of new market participants, and increases grid flexibility to support the integration of renewable energy sources and the broader energy transition.</p> <p><a href="#">The law</a> was adopted and entered into force on 1 October 2022.</p>	RRP SK-C[C1]- R[R1]	2023.CSR3.3	Fair green transition	Goal 7 Goal 9 Goal 13	-	Completed
	<b>Reform 11:</b> Amendment to the Waste Act	<p>The reform adopted in 2022 aims to increase the recycling and reuse of at least 70% of construction waste as part of the circular economy. Key measures include mandatory green public procurement, higher landfill fees for non-recycled waste, and simplified regulations for its further use.</p> <p><a href="#">The amendment</a> to the law entered into force on 30 June 2022.</p>	RRP SK-C[C2]- R[R3]	2024.CSR3.7 2020.CSR3.7	Fair green transition	Goal 11 Goal 12 Goal 15	-	Completed



	<p><b>Reform 12:</b> Nature Protection and Water Act</p>	<p>The objective of the measure was to adopt a new Nature Protection <a href="#">Act</a> (in force since 2022) and to develop a model of protected areas to strengthen nature conservation and facilitate the zoning of national parks. In parallel, the water management reform laid the foundation for river restoration and flood protection through the <a href="#">Water Policy Concept</a> (2022) and the amendment to the Water Act (2023), aimed at water retention and the restoration of groundwater reserves.</p> <p><a href="#">The amended Water Act</a> entered into force on 1 May 2023, and the <a href="#">methodological guide for river restoration</a> was published in June 2023. Zoning of national parks is expected to be completed by the end of 2025. Zoning and the transfer of state land management have already been approved in five out of nine national parks. In Poloniny, the zoning proposal is under public consultation; in Malá Fatra, the consultation process will start soon; and in Tatra National Park (TANAP) and Low Tatras National Park (NAPANT), negotiations are ongoing.</p>	RRP SK-C[C5]-R[R2]	2024.CSR3.8	Fair green transition	Goal 6 Goal 13 Goal 14 Goal 15	-	Implementation is progressing according to plan
	<p><b>Investment 3:</b> Construction of new renewable electricity sources</p>	<p>The objective of the measure is to create at least 120 MW of new electricity generation capacity from renewable energy sources under a designated support scheme.</p> <p>By February 2025, two <a href="#">calls</a> for support for renewable energy sources (RES) had been closed. The target to contract 120 MW of projects by the end of the first quarter of 2025 is being met on an ongoing basis, with approximately 132 MW contracted by the end of 2024. Given the potential risk of withdrawal by some beneficiaries, the Ministry of Economy is preparing a third call to support the construction of new RES installations.</p>	RRP SK-C[C1]-I[I1]	2023.CSR3.2 2023.CSR3.1 2022.CSR3.4 2022.CSR3.2 2022.CSR3.1 2020.CSR3.5 2020.CSR3.4	Just green transition; ensuring energy security	Goal 7 Goal 9 Goal 12 Goal 13	-	Implementation is progressing according to plan
	<p><b>Investment 4:</b> Modernization of green railway infrastructure for passenger transport</p>	<p>The aim of the measure is to increase the extent of reconstructed or modernised environmentally friendly railway infrastructure for passenger transport, with at least 49.7 km to be modernised by the second quarter of 2025.</p> <p>Implementation is progressing according to plan, and the overall target is expected to be achieved by the second quarter of 2026. The Šaštín – Kúty section (6.6 km) has already been completed, while six other <a href="#">projects</a> are currently under implementation. These include key segments such as Bánovce nad Ondavou – Humenné (33.5 km), Hronský Beňadik – Nová Baňa (11.2 km), Filákov – Holiša (8.4 km), and Nižná Myšľa – Ruskov (6.6 km). The remaining two projects – reconstruction of the Veľký Horeš – Streda nad Bodrogom and Šelpice – Boleráz sections – are scheduled to begin in May 2025 and are expected to be completed in the first half of 2026.</p>	RRP SK-C[C3]-I[I1]	2023.CSR3.1 2022.CSR3.1 2020.CSR3.6 2019.CSR3.3	Fair green transition	Goal 9 Goal 11 Goal 13	Principle 20	Implementation is progressing according to plan



	<p><b>Investment 7:</b> Projects to address the challenges of the green transition</p>	<p>The objective of the measure is to support the implementation of at least 27 projects addressing the challenges of the green transition and decarbonisation, to be completed by the second quarter of 2026 and approved across various Technology Readiness Levels (TRL 1–9).</p> <p>Currently, two projects have been supported under the Important Projects of Common European Interest (IPCEI) <a href="#">initiative</a> in the field of hydrogen technologies, and nine <a href="#">projects</a> focused on economic decarbonisation at TRL 4–8 are underway. In addition, contracts have been signed for 13 <a href="#">projects</a> at TRL 1–3. A second call for support of decarbonisation projects at TRL 4–8 received 16 applications, which are currently under evaluation.</p>	RRP SK-C[C9]-I[I4]	2023.CSR3.1 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5 2019.CSR3.2	Fair green transition	Goal 7 Goal 9 Goal 12 Goal 13	-	Implementation is progressing according to plan
	<p><b>Investment 10:</b> Investments in the modernization of distribution systems</p>	<p>By the second quarter of 2026, the modernisation of distribution grids will secure at least 469 MW of cumulative additional capacity for connecting renewable energy sources (RES) to the distribution networks. This will help eliminate network bottlenecks and maximise capacity for integrating new RES installations.</p> <p>The implementation of the investment is progressing according to plan. Contracts have been signed with all aid beneficiaries, and by the end of 2024, a cumulative additional capacity of 129.5 MW for RES connection to the distribution grids had been secured.</p>	RRP SK-C[C19]-I[I1]	2023.CSR3.4 2023.CSR3.1 2022.CSR3.3 2022.CSR3.2 2022.CSR3.1 2020.CSR3.5	Ensuring energy security	Goal 7 Goal 9 Goal 13	-	Implementation is progressing according to plan
Education	<p><b>Reform 13:</b> Redefining special educational needs and preparing methodological materials.</p>	<p>The adoption of the law redefining special educational needs, together with methodological support for teachers and schools, aims to ensure that all children and pupils can fully develop their educational potential.</p> <p><a href="#">The law</a> and the <a href="#">Catalogue</a> of Support Measures entered into force on 1 September 2023. The law also introduced a financial contribution for support measures, with the <a href="#">directive</a> of the Ministry of Education, Research, Development and Youth on the allocation of funds for such measures adopted on 19 September 2023.</p>	RRP SK-C[C6]-R[R2]	POO SK-C[C6]-R[R2]	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Goal 4 Goal 10	Principle 1 Principle 3 Principle 11 Principle 17	Completed
	<p><b>Reform 14:</b> Curricular reform in basic education</p>	<p>The new curriculum for primary schools, structured into multi-year learning cycles to support the flexible development of schools, began implementation in September 2023. All schools are required to adopt the new curriculum by September 2026. By the fourth quarter of 2025, it is expected to be in place in at least 30% of primary schools, supported by <a href="#">40 regional centres</a> providing mentoring, guidance, and consultations.</p> <p>In the 2023/2024 school year, the first 39 schools began implementing the new curriculum. One year later, 480 additional schools joined, and in the current year, the participation of a further 449 schools is expected —bringing the total to 968 schools out of approximately 2,100, equivalent to 46%. As of 1 September 2024, all 40 regional support centres have been opened. Due to the high level of interest in implementation, progress is proceeding according to plan.</p>	RRP SK-C[C7]-R[R1]	2024.CSR3.5 2024.CSR3.4 2024.CSR3.3 2020.CSR2.4 2020.CSR2.3 2019.CSR2.1	Strengthening social and economic resilience	Goal 4	Principle 1 Principle 3 Principle 11	Implementation is progressing according to plan





Productivity	<b>Investment 5:</b> Completion of kindergarten capacities	The expansion of kindergarten capacities aims to fulfil the legal entitlement to pre-primary education for children from the age of four, and later from the age of three, with the creation of 9,114 new places.  The target is being met through an open <a href="#">call</a> and direct award procedures. As of August 2022, 7,800 places (86% of the target) had been contracted through the call, and an additional 210 places through direct awards. The target value is expected to be reached based on assessed applications, and an increase to 10,490 places is proposed as part of the revision of the Slovak Recovery and Resilience Plan (RRP).	RRP SK-C[C6]- R[R1]	2024.CSR3.6 2024.CSR3.5 2024.CSR3.4 2024.CSR3.3 2020.CSR2.4 2019.CSR2.3 2019.CSR2.2 2019.CSR2.1	Strengthening social and economic resilience	Goal 4 Goal 11	Principle 1 Principle 3 Principle 11 Principle 20	Implementation is progressing according to plan
	<b>Reform 8:</b> Industrial Policy of the Slovak Republic 2027-2035	The measure responds to geopolitical shifts and new legislative initiatives affecting Slovakia's competitiveness. A key step will be an analysis of industrial potential, needs, and challenges. The proposed industrial strategy will build on the Mario Draghi report and the forthcoming European Industrial Deal, with a focus on the national economy and geopolitical resilience.  The Ministry of Economy of the Slovak Republic (MH SR) has launched the preparation of the industrial policy. Initial meetings are taking place to define its framework and collect input data. The strategy is to be drafted in 2026, with final approval expected in the second quarter of 2027.	-	2024.CSR3.3 2019.CSR3.6	Strengthening social and economic resilience	Goal 8 Goal 9 Goal 12 Goal 13 Goal 17	-	Implementation underway
	<b>Reform 15:</b> Reform of management, evaluation and support in the field of research, development and innovation	The research, development and innovation (RDI) reform aims to improve policy coordination in this field through five pillars, including a cross-sectoral strategy, the introduction of horizontal standards, and the consolidation of grant agencies. The reform also targets more efficient project evaluation and administrative processes. It will be supported by a new RDI Act, which will strengthen the legal framework and foster the development of research and innovation capacities to achieve long-term goals.  The draft RDI Act is currently being prepared for inter-ministerial consultation, with approval by the Government of the Slovak Republic expected in the second or third quarter of 2025.	RRP SK-C[C9]- R[R1]	2024.CSR3.3 2024.CSR2.1 2024.CSR1.4 2020.CSR4.2 2019.CSR3.6 2019.CSR3.2	Strengthening social and economic resilience	Goal 8 Goal 9 Goal 17	-	Implementation is progressing according to plan
	<b>Reform 18:</b> Digital marketplace	The aim of establishing a central platform for public procurement is to reduce the time and costs associated with the development and improvement of information technology (IT) systems. The platform provides users with tools to support a new approach to procuring IT commodities, services, and expertise.  <a href="#">The IT Resources Platform</a> was launched on 20 February 2024.	RRP SK-C[C17]- R[R2]	2020.CSR4.3 2020.CSR3.2 2019.CSR3.4	Fair digital transition	Goal 9 Goal 16	-	Completed
	<b>Investment 6:</b> Supporting collaboration between businesses, academia and research organizations	The objective of the investment is to foster private sector involvement in research, development and innovation (RDI), strengthen cooperation with academia, and improve the allocation of public funding. By the second quarter of 2026, the goal is to support 3,931 collaborative projects between businesses, academia,	RRP SK-C[C9]- I[I2]	2024.CSR3.3 2020.CSR3.4 2019.CSR3.6 2019.CSR3.4 2019.CSR3.2	Strengthening social and economic resilience; Just digital transformation	Goal 8 Goal 9 Goal 17	-	Implementation is progressing according to plan





Labor market, social affairs and housing		and research organisations through matching grants, innovation vouchers, and the creation of Transformation and Innovation Consortia (TIK).  Currently, 3,890 collaborations have been supported via matching grants, along with 453 digital and 309 innovation vouchers. For six TIK projects, notifications of meeting the required conditions have been issued, and contract signing is underway.						
	<b>Investment 8:</b> Research and innovation for digital transformation	The objective of the measure is to strengthen synergies between national and European research priorities, with a focus on digital areas that are key to the Horizon Europe programme and other EU initiatives. By the end of the second quarter of 2026, at least 140 projects addressing the challenges of digital transformation will be selected and completed through thematic schemes.  Currently, two IPCEI projects in microelectronics and 18 projects in economic digitalisation (TRL 4–8) have received support. An additional 55 projects at TRL 1–3 have been funded, and two more are in the process of contract signing. Under the second call for TRL 4–8, following an increase in allocation, 70 projects will be supported, of which 68 have already been contracted. In parallel, thanks to Recovery and Resilience Plan (RRP) funding, five banks are offering <a href="#">financial instruments</a> to help companies finance digitalisation efforts.	RRP SK-C[C9]-I[15]	2024.CSR3.3 2020.CSR3.5 2019.CSR3.6 2019.CSR3.4 2019.CSR3.2	Fair digital transition	Goal 9 Goal 17	-	Implementation is progressing according to plan
	<b>Reform 6:</b> Strengthening inclusion and desegregation in education	The proposed legislative changes and investments aim to improve the inclusiveness and accessibility of education by eliminating double-shift school operation, strengthening support for linguistic minorities, children with special educational needs (SEN), and children from disadvantaged backgrounds. The reforms also introduce lower secondary vocational education for pupils with mild intellectual disabilities and implement an early warning system to prevent early school leaving: - <a href="#">The amendment to the School Act</a> , effective from 1 January 2025, eliminates double-shift operation in primary schools, with a transitional period until 31 August 2029. A supporting grant call (EUR 49.6 million) requires the termination of double-shift operation by 30 June 2026. - The amendment also strengthens education for linguistic minorities and SEN pupils by introducing adaptation classes, instruction in minority languages, and individualised support measures. - The legal framework for lower secondary vocational education for pupils with mild intellectual disabilities has been established through an <a href="#">amendment to the Education Act</a> . - The early warning system for preventing early school leaving has been under implementation since July 2024 as part of a national <a href="#">project</a> (EUR 7.67 million). - Desegregation efforts are supported through national projects <a href="#">Opportunities for All</a> (EUR 6.9 million) and <a href="#">Support for Educational Opportunities</a> (EUR 10.5 million). - Early childhood development for children from disadvantaged backgrounds is supported through a national project	-	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Strengthening social and economic resilience	Goal 1 Goal 4 Goal 10 Goal 16	Principle 1 Principle 3 Principle 20	Implementation underway



	(EUR 6.26 million), involving 10 organisations, with all projects to be completed by June 2026.						
	<p><b>Investment 2:</b> Expanding the supply of rental housing</p> <p>The implementation of the Act on State Support for Rental Housing aims to increase the availability of affordable housing through private investment, with a key role played by a dedicated agency responsible for project approval and oversight.</p> <p>The Government of the Slovak Republic approved the criteria and proposal for the selection of investment partners. The first contracts with investors (KOOOPERATIVA and WBG) have entered into force, and contractual obligations are now being fulfilled. In February 2025, registration opened for applicants for 70 rental units in the first project. In April 2025, the government approved an <a href="#">investment agreement</a> with a new partner, Slovak Affordable Living SICAV, which plans to build, acquire, and operate at least 3,000 rental units.</p>	-	2024.CSR1.6 2023.CSR1.7 2019.CSR3.7	Strengthening social and economic resilience	Goal 9 Goal 11	Principle 19 Principle 20	Implementation underway
	<p><b>Investment 11:</b> Renovation of houses for energy-poor households</p> <p>The objective is to renovate at least 3,060 homes of individuals at risk of energy poverty by the third quarter of 2025 (sub-measure 1).</p> <p>As of 5 March 2025, a total of 2,735 applications had been submitted under the <a href="#">Renovate Your Home Mini</a> and <a href="#">Renovate Your Home Mini 2</a> calls, with 372 contracts signed and 371 advance payments disbursed. Given the current level of interest, the measure is under revision, with a planned allocation increase of EUR 10 million and a proportional increase in the target by 1,020 renovated family homes.</p> <p>The objective is to sign 1,600 contracts with individuals at risk of energy poverty by the second quarter of 2026 under the support scheme for the comprehensive renovation of buildings (sub-measure 2).</p> <p>Due to implementation risks, funds will be reallocated to sub-measure 1 as part of the Recovery and Resilience Plan (RRP) revision. This will allow for the optimisation of allocated resources and continued implementation under adjusted conditions.</p>	RRP SK-CJ[C19]- I[14]	2023.CSR3.6 2023.CSR3.5 2023.CSR3.1 2022.CSR3.5 2022.CSR3.1 2020.CSR3.5 2019.CSR3.5	Strengthening social and economic resilience; Just green transition	Goal 1 Goal 7 Goal 10 Goal 11	Principle 19 Principle 20	<p>Delayed</p> <p>Unfinished</p>
Quality of institutions	<p><b>Reform 7:</b> Amendment to the Building Act</p> <p>The amendment to the Construction Act aims to modernise building regulations by streamlining permitting procedures, merging spatial planning and building permit processes, and strengthening property rights, with the goal of shortening approval times and reducing administrative burdens.</p> <p><a href="#">The law</a> was adopted and entered into force on 1 April 2025.</p>	-	2024.CSR1.6 2023.CSR1.7 2019.CSR3.7	Strengthening social and economic resilience	Goal 9 Goal 11	Principle 19 Principle 20	Completed



	<b>Reform 17:</b> Introduction of a new network of courts	The judicial map reform aims to enhance the credibility of the judiciary, improve system efficiency, and raise the quality of services by reducing the number of courts, promoting judicial specialisation, and consolidating the court network.  <a href="#">The new judicial map</a> was launched on 1 June 2023.	RRP SK-C[C15]- R[R1]	2024.CSR3.1 2020.CSR4.4 2019.CSR4.1	-	Goal 16	-	Completed
	<b>Investment 9:</b> Establishment of shared service centres	Investments in the establishment of at least 20 shared services centres in the least developed regions of Slovakia aim to improve the efficiency and accessibility of public services at the local level. Funding for the centres' staffing will be provided through the Slovakia Programme (PSK).  The development of shared services centres is currently delayed, as the original call was cancelled in April 2024 due to low interest from applicants. Subsequently, 21 contracts were signed through <a href="#">direct calls</a> . To date, four centres have been completed, with the remaining centres expected to be finalised by May 2025. In March 2025, a PSK-funded <a href="#">call</a> for proposals (EUR 16 million) was launched to support staffing capacities, with project contracting expected by the first quarter of 2026.	RRP SK-C[C16]- I[I4] PSK	2024.CSR3.3 2024.CSR2.1 2020.CSR4.3	-	Goal 11 Goal 16	Principle 20	Delayed
Healthcare	<b>Reform 16:</b> Central hospital management system	The objective of the measure is to streamline hospital management through a centralised system, into which 19 hospitals will be integrated by the second quarter of 2025. The system will ensure oversight of financial control, quality assurance, risk management, and medical processes.  The Department for Central Management and Coordination of Subordinate Organisations was established as planned in the fourth quarter of 2024, following the adoption of the necessary legal framework. Technical equipment for the department and the central enterprise resource planning (ERP) system for all <a href="#">19 hospitals</a> is currently being procured. In parallel, discussions with the European Commission are ongoing regarding the verification mechanism for hospital integration into the system.	RRP SK-C[C11]- R[R3]	2020.CSR4.3 2020.CSR1.3 2020.CSR1.2 2019.CSR1.2	-	Goal 3	Principle 16	Implementation is progressing according to plan
Defense	<b>Investment 1:</b> Strengthening defense capabilities	The Long-Term Defence Development Plan to 2035 focuses on the modernisation of Slovakia's military equipment—including combat and transport vehicles as well as air defence systems—with the goal of building a heavy mechanised brigade and strengthening capabilities within the North Atlantic Treaty Organization (NATO).  All 152 tracked infantry fighting vehicles have been contracted, though deliveries have not yet begun. From the contract for 76 wheeled armoured fighting vehicles (8x8), one vehicle has been officially received. As part of Czech-Slovak cooperation, a framework agreement has been signed for tactical transport vehicles (6x6 and 8x8).	-	-	Building defense capabilities	Goal 9 Goal 16 Goal 17	-	Implementation underway

TABLE 6 – New reforms and investments

Reform/ Investment	Description of the measure and status of implementation	RRP/ PSK	CSR	CP	SDG	EPSP	Status
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Green transition	<b>Investment 12:</b> Green energy for homes and businesses	<p>Support for the installation of renewable energy sources (RES) is provided in the form of vouchers for both households and businesses:</p> <p>1) <a href="#">The Green Households</a> project (EUR 107.7 million) enables households to receive a 50% contribution towards green technologies such as heat pumps, photovoltaic panels, or wind turbines.</p> <p>2) <a href="#">The Green Solidarity</a> project (EUR 28.4 million) targets low-income households, which can benefit from up to 90% support for photovoltaics, solar collectors, and biomass technologies.</p> <p>3) <a href="#">The Green for Businesses</a> project (EUR 66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and RES use.</p> <p>The Green Households and Green Solidarity projects are already operational as voucher schemes launched by the Slovak Innovation and Energy Agency (SIEA). The pilot Green for Businesses project has been prepared in line with new de minimis rules, with the aid ceiling increased to EUR 300,000 over three years compared to the previous scheme.</p>	PSK	2023.CSR3.2 2023.CSR3.1 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5 2019.CSR3.5 2019.CSR3.6	Fair green transition; Ensuring energy security	Goal 7 Goal 9 Goal 11 Goal 13	-	Implementation underway
	<b>Investment 13:</b> Strengthening capacities and data infrastructure for regional energy	<p>1) <a href="#">The Capacities for Regions</a> project (EUR 47.1 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate energy efficiency and energy self-sufficiency measures at the level of self-governing regions.</p> <p>2) <a href="#">The Extension of the Energy Efficiency Information System</a> project (EUR 18.7 million) promotes tools for collecting, analysing and using data from various sectors to support evidence-based energy and decarbonisation planning in the regions.</p> <p>Since January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals and, in cooperation with self-governing regions, will open regional sustainable energy centres in 2025. The extension of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>	PSK	2023.CSR3.3 2023.CSR3.2 2023.CSR3.1 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5 2020.CSR3.2 2019.CSR3.5 2019.CSR3.4	Fair green transition; Ensuring energy security; Fair digital transition	Goal 7 Goal 9 Goal 11 Goal 13	-	Implementation underway
	<b>Investment 14:</b> Reducing the energy consumption of public buildings	<p>The aim of the SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the possibility of integrating RES and green adaptation measures.</p> <p>Several <a href="#">calls</a> for proposals have already been launched with an allocation exceeding EUR 300 million. The implementation also includes methodological support for public procurers, as well as the preparation of model projects and framework documentation.</p>	PSK	2023.CSR3.5 2023.CSR3.2 2023.CSR3.1 2022.CSR3.5 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5 2019.CSR3.5	Fair green transition; Ensuring energy security	Goal 7 Goal 9 Goal 11 Goal 13	-	Implementation underway



Education	<b>Investment 15:</b> Building digital infrastructure for schools	The objective is to build a modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to a national central node for overall network administration and security.  <u>Investments</u> (exceeding EUR 100 million) are financed from European funds and the state budget, with guaranteed operation for at least five years. Public procurement procedures for the school networks are already underway.	RRP/PSK	2020.CSR3.2 2020.CSR2.4 2020.CSR2.3 2019.CSR3.4	Strengthening social and economic resilience; Fair digital transition	Goal 4 Goal 9	Principle 1	Implementation underway
	<b>Reform 19:</b> Action plan for informatization and digital transformation of education in the Slovak Republic for the period 2025 – 2027	The aim of the Action Plan is to modernise the Slovak education system through the systematic digitalisation of the learning environment. It builds on the <a href="#">School Informatization Programme 2030</a> and forms part of the broader <a href="#">Digital Transformation Strategy of Slovakia until 2030</a> . The plan focuses on introducing unified digital equipment standards across all levels of education. It also supports the development of sustainable digitalisation plans, methodological and training support for schools, the enhancement of digital skills among pupils and teachers, the deployment of assistive technologies, and the accessibility of digital outputs.  <u>The Action Plan</u> was officially published on 15 January 2025, with the implementation of new measures starting in the first quarter of 2025. Work is currently underway to define equipment standards and plan infrastructure modernisation projects. At the same time, methodological and training activities are being prepared, including pilot support for digital coordinators and the publication of digital learning materials.	PSK	2024.CSR3.4 2020.CSR3.2 2020.CSR2.4 2020.CSR2.3 2019.CSR3.4	Fair digital transition	Goal 4 Goal 10	Principle 1 Principle 3 Principle 20	Implementation underway
	<b>Reform 20:</b> Supporting innovation in education	The objective is to scale up proven innovative educational approaches in schools through a stable cooperation mechanism with strategic partners and dedicated funding for their systematic implementation.  In 2023 and 2024, additional calls were launched ( <a href="#">EUR 950,000 in 2023</a> and <a href="#">EUR 1.4 million in 2024</a> ). Currently, the programme is being systematised, and preparations are underway for a call to conclude memoranda of understanding with strategic partners, which will be followed by another supplementary call.	-	2024.CSR3.5 2024.CSR3.4 2020.CSR4.3 2020.CSR2.4 2020.CSR2.3 2019.CSR2.3 2019.CSR2.1	Strengthening social and economic resilience; Fair digital transition	Goal 4 Goal 10	Principle 1 Principle 3	Implementation underway



Productivity	<p><b>Investment 16:</b> Supporting innovation, development and internationalization of businesses</p>	<p>The Ministry of Economy of the Slovak Republic (MH SR) and its affiliated organisations aim to support enterprises in enhancing their competitiveness through three main channels:</p> <p>(1) Support for industrial research, experimental development and innovation through demand-driven calls, innovation vouchers, and expert services;</p> <p>(2) Support for internationalisation and SME development via vouchers and expert services;</p> <p>(3) Support for business investment in the form of repayable assistance.</p> <p>(1) MH SR launched <a href="#">three calls</a> in December 2024 with a total allocation of EUR 77 million to support industrial research and experimental development. In March 2025, SIEA launched a call worth EUR 1.5 million under the project <a href="#">Enhancing the Innovation Performance of the Slovak Economy 2</a>.</p> <p>(2) The Slovak Business Agency is launching the project <a href="#">Horizontal Support for Small and Medium-Sized Enterprises</a> (EUR 7 million), alongside the roll-out of the project <a href="#">Support for SME Internationalisation 2</a>.</p> <p>(3) As of 2025, Slovak Investment Holding is set to provide enterprises with support in the form of loans with a grant component, based on agreements concluded with partner banks.</p>	PSK	2024.CSR3.3 2019.CSR3.6 2019.CSR3.2	Strengthening social and economic resilience	Goal 8 Goal 9	-	Implementation underway
	<p><b>Reform 21:</b> Investment Plan Slovakia 2050</p>	<p>The objective of the plan is to strengthen the stability and predictability of the investment environment, ensure better and more timely preparation for the upcoming programming period, and thereby improve the efficiency of EU fund utilisation. The plan also aims to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects.</p> <p>The reform will be implemented through the creation and regular monitoring of a cross-sectoral plan for nationally significant strategic investments, focused on the long-term development of Slovakia using all available funding sources. Work is currently underway to develop a methodology for cross-sectoral prioritisation, and structured data collection on proposed priority strategic investment projects is planned for the second and third quarters of 2025.</p>	-	2024.CSR3.3 2023.CSR3.1 2023.CSR3.2 2023.CSR1.3 2022.CSR3.3 2022.CSR3.1 2020.CSR4.3 2020.CSR3.5 2020.CSR3.6 2019.CSR3.5 2019.CSR3.3	Fair green transition; Ensuring energy security; Fair digital transition; Strengthening social and economic resilience	Goal 3 Goal 6 Goal 7 Goal 8 Goal 9 Goal 11 Goal 12	Principle 20	Implementation underway



Labor market, social affairs and housing	<p><b>Investment 17:</b> Care supporting early childhood</p> <p>The measure (over EUR 40 million) aims to improve the availability and quality of care for children under the age of three. It will support the development of childcare infrastructure (nurseries), the strengthening of staffing capacities in nurseries, and the enhancement of parenting skills for parents of young children, particularly those from socially disadvantaged backgrounds.</p> <p>The measures will be implemented through demand-driven calls under the Slovakia Programme, planned for 2025 in line with the <a href="#">2023–2025 Action Plan accompanying the National Strategy for the Development of Coordinated Early Intervention and Early Childhood Care Services 2022–2030</a>.</p>	PSK	2024.CSR3.6 2019.CSR2.3	Strengthening social and economic resilience	Goal 10 Goal 11	Principle 2 Principle 3 Principle 9 Principle 11	Implementation underway
	<p><b>Investment 18:</b> Supporting social inclusion and housing</p> <p>(1) Support for the prevention of housing loss and the eradication of homelessness focuses on accessible and sustainable housing for vulnerable groups through <a href="#">housing-led approaches</a> combined with social support.</p> <p>(2) The national project <a href="#">Field Social Work and Community Centres</a> (EUR 250 million) provides individualised assistance to people at risk of poverty and social exclusion.</p> <p>(1) A call for proposals (EUR 14.2 million) was closed in April 2024, with 44 projects approved and now entering the implementation phase across various regions of Slovakia.</p> <p>(2) The project is currently being implemented and operates nationwide.</p>	PSK	2024.CSR3.5 2024.CSR1.6 2023.CSR1.7 2019.CSR2.3	Strengthening social and economic resilience	Goal 1 Goal 3 Goal 8 Goal 10 Goal 11	Principle 3 Principle 19 Principle 20	Implementation underway



**TABLE 7 – Progress on reforms and investments beyond the Recovery and Resilience Plan of the Slovak Republic**

Reform/ Investment	Description of the measure and status of implementation	RRP/ PSK	CSR	CP	SDG	EPSP	Status
Public finances	<p><b>Reform 1:</b> Implementation of budgeting based on no-policy-change scenarios</p> <p>The measure aims at the full implementation of budgeting under no-policy-change (NPC) scenarios as a starting point for government budgeting and expenditure limits. NPC scenarios already specify the operational base of chapters and public administration entities. In the case of the Social Insurance Institution, the General Health Insurance Institution, railways, local governments and the personal expenditure of the state budget, they also serve as a direct baseline for the budget proposal.</p> <p>A more pronounced use of NPC scenarios across the whole government budget is subject to further discussion and will also be the content of technical cooperation with the International Monetary Fund (IMF).</p>	-	2023.CSR1.4 2022.CSR1.3	Strengthening social and economic resilience	-	-	Implementation underway
	<p><b>Reform 2:</b> Prepare a draft amendment to the constitutional law on budgetary responsibility (adjustment of the debt brake)</p> <p>An amendment to the debt brake is needed to ensure predictable fiscal policy. Without its adoption, the Slovak government would have to prepare a balanced budget for 2026 or 2027, which would imply a sudden and excessively restrictive fiscal policy with a possible negative impact on economic growth.</p> <p>Expert discussions are currently underway on the preparation of the draft amendment to the constitutional law, in particular on setting the parameters of the debt brake, penalty bands and measures. A constitutional majority is needed for the amendment to be finally approved.</p>	-	2023.CSR1.4 2022.CSR1.3	Strengthening social and economic resilience	Goal 8	-	Delayed
	<p><b>Reform 3:</b> Improving the efficiency of VAT collection</p> <p>The legislative definition of tax fraud, combined with "three times and enough" style software alerts, will make it easier to assess participation in fraud and will promote the psychological effect of tax compliance.</p> <p>A symposium on the legislative definition of tax fraud was held in November 2024 and a decision by the MoF on how to proceed is awaited. <u>Softwarning alerts</u> were partially introduced in 2019 and full implementation will occur from 2026.</p>	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5 2020.CSR3.2	Fair digital transition	Goal 16 Goal 17	-	Delayed





Green transition	<b>Reform 4:</b> Streamlining tax arrears recovery processes	The Tax Administration Act is being amended to increase the efficiency of the recovery of arrears by introducing innovative legal instruments and modernising existing ones.  Currently, communication between the FR SR and the MoF SR on the wording of the legislative amendment is underway, which has already passed the preliminary comment procedure with a favourable opinion of the Commission. At the same time, the application of non-legislative measures to make the recovery of arrears more efficient and prevent their occurrence is continuing. These measures include, for example, diversification of tax enforcement methods, more intensive field presence of tax enforcement agents and targeted use of security institutions such as interim measures and pledges, especially in high-risk segments of taxpayers.	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5 2020.CSR3.2	Fair digital transition	Goal 16 Goal 17	-	Implementation underway
	<b>Reform 5:</b> Strengthening the value of money in the public procurement system	The project, implemented by the Public Procurement Authority (PPA) in cooperation with the OECD, aims to strengthen the principle of value for money in public procurement, in particular by extending the use of <a href="#">MEAT criteria</a> .  <a href="#">The project</a> was completed in April 2024 and has produced outputs in the form of training activities, handbooks, good practice examples, templates and guidance on the use of MEAT criteria. The Authority also continues to monitor and report on performance indicators from a value for money perspective in public procurement.	-	2024.CSR3.3 2019.CSR3.8	Strengthening social and economic resilience	Goal 16	-	Completed
	<b>Reform 6:</b> Acceleration and streamlining the environmental impact assessment process	The amendment will speed up and streamline the environmental assessment and permitting processes, for example by limiting the space for bureaucratic delays or eliminating gold-plating.  <a href="#">The law</a> entered into force on 1 January 2025.	-	2024.CSR3.8 2020.CSR4.3 2020.CSR4.2	Fair green transition; Ensuring energy security	Goal 11 Goal 13 Goal 15	Principle 20	Completed
	<b>Reform 7:</b> Updating the National Biodiversity Strategy and Action Plan (NBSAP) to 2030	The aim of the updated NBSAP is to develop a coherent set of actions and measures to halt biodiversity loss and accelerate the transition to a green economy that uses natural resources more efficiently.  The deadline for submission of the material was postponed to December 2025 with the consent of the Slovak Government. The Ministry of Environment is currently finalising the whole document, which will be sent for environmental impact assessment.	-	2024.CSR3.8	Fair green transition	Goal 11 Goal 12 Goal 13 Goal 14 Goal 15 Goal 16	-	Delayed



	<b>Reform 8:</b> Revision of payments and fees for water use	<p>In line with <a href="#">the Water Policy Concept</a>, a new payment system for water services will be introduced to reinforce the application of the polluter-pays principle.</p> <p>An amendment to the Water Act, which will reduce the limit values of quantities for charging for water abstractions and discharges, is in the preliminary comment procedure. The Ministry of Environment also plans to submit an amendment to the Slovak Government Regulation this year, which will modify the level of fees for water use.</p>	-	2024.CSR3.8 2024.CSR1.3 2023.CSR1.5 2022.CSR1.4	Fair green transition	Goal 6 Goal 12 Goal 13 Goal 14	-	Delayed
	<b>Reform 9:</b> Waste Management Strategy and Action Plan	<p>The strategy and action plan will set waste management targets and actions for a period of 10 to 15 years, with a focus on increasing recycling and reducing municipal waste to landfill.</p> <p>In 2024, negotiations were held with more than 150 affected entities. The outputs from these meetings are currently being finalised into draft objectives and actions. The material will be submitted to the Government for approval in the course of 2025.</p>	-	2024.CSR3.7 2020.CSR3.7	Fair green transition	Goal 11 Goal 12 Goal 15	-	Implementation underway
	<b>Reform 10:</b> Streamlining the provision of support from the Environmental Fund	<p>The amendment to the Environmental Fund Act will make its activities more efficient and allow it to respond more flexibly to the requirements of beneficiaries.</p> <p>The text of the amendment is currently being drafted and should enter into force in 2025.</p>	-	2024.CSR3.8 2024.CSR3.7 2023.CSR3.5 2023.CSR3.2 2020.CSR3.7 2020.CSR3.5 2019.CSR3.5	Fair green transition; Ensuring energy security	Goal 6 Goal 9 Goal 11 Goal 12 Goal 13 Goal 14 Goal 15	-	Implementation underway
	<b>Investment 1:</b> State aid scheme for industrial decarbonisation	<p><a href="#">The scheme</a> Modernisation Fund is intended to contribute to the reduction of greenhouse gas emissions by supporting projects that will lead to primary energy savings, reduce final energy consumption and introduce the use of advanced environmental technologies in industrial production.</p> <p>Currently, the Ministry of Environment is preparing the second round of the call. Within the first round of the call with an allocation of almost EUR 470 million, contracts have been signed so far with 4 beneficiaries in the amount of almost EUR 141 million. The successful applicant U. S. Steel Košice, s.r.o. requested an extension of the deadline for signing the contract (EUR 300 million) due to the fact that there has not been a significant shift in the transaction between Nippon Steel Corporation and U. S. Steel yet.</p>	-	2023.CSR3.1 2020.CSR3.5 2022.CSR3.4 2022.CSR3.1 2019.CSR3.5	Fair green transition; Ensuring energy security	Goal 9 Goal 12 Goal 13	-	Delayed



	<b>Investment 2:</b> Supporting sustainable transport	<p>The Slovakia Programme allocated EUR 891 million to support sustainable multimodal urban mobility. EUR 686 million will be directed to the development of public passenger rail transport. Additional funds from EU funds are earmarked for the development of both water and road transport.</p> <p>In support of sustainable transport, the Ministry of Transport of the Slovak Republic has announced a total of 11 calls for proposals worth almost EUR 1.2 billion as of March 2025. The supported projects will focus, for example, on the creation of integrated transport systems, the construction of emergency car parks at the entrances to cities or the purchase of trams, trolleybuses and eco-buses. Funding will also be directed towards modernising railways, electrifying lines and ensuring interoperability with systems in other EU countries.</p>	PSK	2020.CSR3.6 2020.CSR3.3 2019.CSR3.3	Fair green transition; Strengthening social and economic resilience	Goal 9 Goal 11 Goal 13	Principle 20	Implementation underway
	<b>Reform 11:</b> Update of the Integrated National Energy and Climate Plan 2021-2030 (NECP)	<p>The NECP is the EU Member States' main energy and climate strategy document. The update of the NECP is necessary due to the new climate targets of the Fit for 55 package as well as the need to respond to the economic and security impacts of the war in Ukraine.</p> <p>The updated version of the NECP was <a href="#">approved by the Slovak Government</a> in March 2025 and will be submitted to the EC on 15 April 2025.</p>	-	2024.CSR3.3 2023.CSR3.6 2023.CSR3.5 2023.CSR3.4 2023.CSR3.3 2023.CSR3.2 2023.CSR3.1 2022.CSR3.5 2022.CSR3.4 2022.CSR3.3 2022.CSR3.2 2022.CSR3.1 2020.CSR4.2 2020.CSR3.5 2020.CSR3.2 2019.CSR3.5 2019.CSR3.4	Fair green transition; Ensuring energy security; Strengthening social and economic resilience	Goal 7 Goal 9 Goal 11 Goal 13	Principle 20	Completed
	<b>Reform 12:</b> Social and Climate Fund	<p>The objective of the fund is to compensate the social impacts of introducing emissions trading in the buildings and road transport sectors from 2027, focusing on the most vulnerable groups. In order to access the funds, Member States must submit a Social Climate Plan by the end of June 2025. The implementation of the fund is planned for the years 2026 to 2032, and access to funding will be conditional on the transposition of all parts of the EU directive.</p> <p>The preparation of the Social Climate Plan is coordinated by NIKA, with support from experts under the European Commission's Technical Support Instrument (TSI). Since July 2024, expert and public consultations have been ongoing with the involvement of relevant stakeholders, aiming to select the final measures. In March 2025, the draft was submitted for environmental impact assessment. An informal submission of the draft to the European Commission is planned for 15 May 2025, with the final version scheduled for 30 June 2025.</p>	-	2024.CSR1.6 2023.CSR3.6 2023.CSR3.5 2023.CSR3.2 2019.CSR3.7 2019.CSR3.5	Fair green transition; Strengthening social and economic resilience	Goal 1 Goal 7 Goal 9 Goal 10 Goal 11 Goal 13	Principle 19 Principle 20	Implementation underway



Education	<b>Reform 13:</b> Optimizing the network of schools and school facilities for the needs of the 21st century	The optimisation will allow to increase the efficiency, effectiveness and quality of education in the regional education system. The measure will introduce transparent criteria for school founders, rules for the inclusion and removal of schools from the network and will strengthen the position of the SGI and support for schools and teachers.  The Final Report of the Primary and Secondary School Expenditure Review is currently being prepared and proposes changes to the rules for the inclusion and removal of schools from the network. It is expected to be published in mid-May 2025. The requirements for optimising the school network will then be reflected in new legislation, which is expected to be adopted by the end of 2025.	-	2024.CSR3.4 2024.CSR3.3 2020.CSR2.4 2019.CSR2.1	Strengthening social and economic resilience	Goal 4 Goal 10 Goal 16	Principle 1	Implementation underway
	<b>Reform 14:</b> Streamlining university processes	Inefficient processes will be improved in cooperation with universities and their representations, especially in relations with state bodies (selection of board members, approval of universities' long-term plans, etc.).  The measure was reflected in the <a href="#">amendment to the Higher Education Act</a> effective from 1 February 2025. Its implementation continues with the preparation of a new law, which should be approved by the Government of the Slovak Republic later this year and will focus mainly on the field of studies.	-	2024.CSR3.3 2020.CSR2.4 2019.CSR2.1	Strengthening social and economic resilience	Goal 4 Goal 9	Principle 1 Principle 8	Implementation underway
	<b>Reform 15:</b> Top experts at universities	The measure aims to improve the quality of higher education by supporting top professionals. It will adjust the process for filling professorships and associate professorships so that these positions are filled by people with the highest qualities in the field.  <a href="#">The amendment to the Higher Education Act</a> is effective from 1 February 2025.	-	2024.CSR3.3 2020.CSR2.4 2019.CSR2.1	Strengthening social and economic resilience	Goal 4 Goal 9	Principle 1 Principle 8	Completed
	<b>Reform 16 Investment 3:</b> Support and optimization of special educational facilities (SEF)	The measures are aimed at improving the conditions of the primary health care institutions through increased funding for repairs, modernization of infrastructure, strengthening of professional staff and introduction of standards. The system is also revised with an emphasis on inclusion and desegregation.  Primary health care institutions continuously receive funds from the Ministry of Education, Science and Culture of the Slovak Republic for reconstruction and modernization. Two facilities were removed from the network due to unsatisfactory conditions. At the same time, a comprehensive revision of the system is being prepared. Primary health care personnel have been entitled to a new <a href="#">compensation allowance</a> for teaching and professional staff. Legislation introducing entitlement to paid leave and mandatory professional training is also being prepared.	-	2024.CSR3.5 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Strengthening social and economic resilience	Goal 4 Goal 10 Goal 16	Principle 1 Principle 3 Principle 4	Implementation underway



	<b>Reform 17:</b> Increasing the attractiveness of the teaching profession	The aim of the introduction of the compensation allowance is to stabilise teaching and professional staff in education and to increase the attractiveness of the teaching profession in regions with critical teacher shortages.  <a href="#">New legislation</a> effective from 1 January 2025 introduced a compensation allowance.	-	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.1	Strengthening social and economic resilience	Goal 4 Goal 8	Principle 1 Principle 6	Completed
	<b>Reform 18:</b> Compulsory education for children of foreigners	The reform introduces compulsory education and language support for the children of foreigners, thus promoting their integration and facilitating their entry into the labour market.  From 1 September 2025, <a href="#">the amendment</a> introduces the obligation to enrol children in education within three months of the commencement of temporary refugee proceedings. Language support for children of foreigners is provided through normative allowances for language courses.	-	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Strengthening social and economic resilience	Goal 4 Goal 10	Principle 1 Principle 3 Principle 4	Completed
	<b>Reform 19:</b> Updating the content of state educational programs (SEP) for vocational education	The new curriculum responds to changes in the school law in line with the principles of inclusive education. At the same time, educational standards for all fields of education will be updated in order to better align them with labour market needs.  The new VET curricula are currently being discussed in the relevant working groups of the Slovak Government Council for Vocational Education and Training.	-	2024.CSR3.5 2024.CSR3.4 2024.CSR3.3 2020.CSR2.4 2020.CSR2.3 2019.CSR2.3 2019.CSR2.1	Strengthening social and economic resilience, Fair digital transition	Goal 4 Goal 8 Goal 10	Principle 1 Principle 3 Principle 4 Principle 17	Delayed
	<b>Reform 20:</b> New Act on Lifelong Learning	The aim of the measure is to strengthen lifelong learning by introducing new tools, including recognition and validation of adult learning, individual learning accounts, and to improve system permeability and inter-ministerial coordination.  The new <a href="#">law</a> on adult education is effective from 1 January 2025. An amendment to the Civil Service Act is also in the legislative process, which, following this new law, will allow the qualification requirement to be replaced by a micro-certificate from 1 January 2026.	-	2020.CSR2.4 2020.CSR2.3 2019.CSR2.1	Strengthening social and economic resilience, Fair digital transition	Goal 4 Goal 8 Goal 10	Principle 1 Principle 3 Principle 4	Completed
	<b>Reform 21:</b> Ensuring capacities for digital transformation in primary schools	The aim of the measure is to ensure the sustainability of the digital transformation of primary schools by stabilising the position of the digital coordinator and by anchoring the school network manager in legislation.  The position of School Digital Coordinator is funded through August 2026 by <a href="#">a national project</a> , and a plan is being developed for its continued funding. In parallel, the legislative definition of the role of the school network manager is being prepared.	PSK	2020.CSR3.2 2020.CSR2.4 2020.CSR2.3 2019.CSR3.4 2019.CSR2.1	Fair digital transition	Goal 4	Principle 1 Principle 20	Implementation underway



Productivity	<b>Reform 22:</b> Implementation of the review of informatization expenditures	The aim of implementing the review of informatisation spending is to improve the quality of state IT, reduce the cost of its operation and increase its efficiency.  In October 2024, the <a href="#">Summary Implementation Report for 2023</a> was submitted to the Government of the Slovak Republic, assessing the implementation of the tasks from the Review of Expenditure on Informatisation 2.0. Between 2020 and 2023, 66 tasks were completed, 11 were partially completed and 2 remained unfulfilled. Savings amounted to EUR 48 million. The methodological guidelines remain valid and are in the process of being updated.	-	2024.CSR1.4	-	-	-	Completed
	<b>Reform 23:</b> Implementation of measures in accordance with the Strategy and Action Plan to improve Slovakia's position in the Digital Economy and Society Index (DESI)	The objective of the <a href="#">measures</a> is to improve Slovakia's position in the DESI index, aiming for placement at least in the middle of the ranking.  Currently, all measures are in their final phase of implementation, except for two that are planned until 2030. The measures have been implemented in line with the defined targets and milestones, enabling the assessment of their effectiveness based on DESI indicators, which form part of <a href="#">the Digital Decade Report</a> .	RRP/PSK	2022.CSR1.2 2020.CSR3.5 2020.CSR3.2 2020.CSR2.3 2019.CSR3.4	Fair digital transition; Strengthening social and economic resilience	Goal 4 Goal 9	Principle 1 Principle 2 Principle 20	Implementation underway
	<b>Reform 24:</b> National Plan of the Digital Decade of the Slovak Republic	<a href="#">The National Digital Decade Plan</a> of the Slovak Republic is an umbrella document summarising the activities of the Slovak Republic to meet the EU's digital objectives.  The roadmap is in its initial implementation phase and work is underway in four main areas: digital skills and ICT professionals, digital infrastructure, digital transformation of businesses and digitisation of public administration. A total of 29 measures will be implemented between 2025 and 2030, and information on their implementation will be presented annually to the Slovak Government.	PSK	2022.CSR1.2 2020.CSR3.5 2020.CSR3.2 2020.CSR2.3 2019.CSR3.4	Fair digital transition; Strengthening social and economic resilience	Goal 4 Goal 8 Goal 9	Principle 1 Principle 4 Principle 20	Implementation underway
	<b>Reform 25:</b> Interdepartmental program for research, development and innovation	Programme budgeting of R&D&I expenditure will improve the efficiency and transparency of the management and control of funds allocated to individual ministries.  The inter-ministerial budget programme was established as part of the national budget. It is implemented in cooperation with the Office of the Deputy Prime Minister for the Recovery Plan and Knowledge Economy and selected central government authorities. Its position is expected to be further strengthened after the approval of the new Law on R&D&I, which will also anchor it legislatively.	-	2024.CSR3.3 2024.CSR2.1 2020.CSR4.3 2019.CSR3.2	Strengthening social and economic resilience	Goal 9	-	Completed



Labor market, social affairs and housing	<b>Reform 26:</b> Introduction of a preliminary funding plan for supporting research, development and innovation	A pre-funding plan will increase the predictability of support, which may encourage researchers and companies to participate more in calls and improve the average quality of projects. The plan will be prepared each year for the following year, with a three-year horizon.  On 14 March 2024, the Government Council for Science, Technology and Innovation approved the first <a href="#">Preliminary Funding Plan for the Support of Research, Development and Innovation for the years 2024 to 2026</a> .	-	2024.CSR3.3 2020.CSR4.3 2019.CSR3.2	Strengthening social and economic resilience	Goal 9	-	Completed
	<b>Reform 27:</b> Introduction of performance contracts at the Slovak Academy of Sciences (SAV)	Performance contracts between the SAS Bureau and the institutes will set specific targets and measurable indicators, thereby strengthening the planning and performance of the individual institutes.  SAV has introduced performance contracts from 2024.	-	2024.CSR3.3 2019.CSR3.2	Strengthening social and economic resilience	Goal 9	-	Completed
	<b>Reforms 28:</b> Coordination of public policies in the field of preventing and ending homelessness	The aim of the measure is to create an independent entity for the coordination of homelessness policies, which will ensure cooperation between ministries, local governments and non-governmental organizations.  Preparations are currently underway for the establishment of an independent supra-ministerial unit for the coordination and financing of measures against homelessness. Its establishment is expected in 2026.	-	2020.CSR4.3 2019.CSR3.7 2019.CSR2.3	Strengthening social and economic resilience	Goal 1 Goal 10 Goal 11	Principle 19 Principle 20	Implementation underway
	<b>Reforms 29:</b> Developing skills for the needs of the labor market	The first national project (€30 million) will strengthen the role of the Sectoral Councils Alliance in forecasting labour market needs and identifying shortage occupations. The second project (€42.2 million) will support skills development and retraining for jobseekers, those interested in employment, and young jobseekers under 30 in a NEET situation.  <a href="#">The ASR national project</a> has been under implementation since October 2023, and has, for example, produced <a href="#">Human Resources Development Strategies</a> for individual sectors. The national project <a href="#">Skills for the Labour Market</a> was launched in April 2024 and will be implemented until the end of March 2026.	PSK	2024.CSR3.3 2023.CSR3.7 2020.CSR2.3 2020.CSR2.4 2019.CSR2.1	Strengthening social and economic resilience; Fair digital transition	Goal 4 Goal 8 Goal 10	Principle 1 Principle 3 Principle 4 Principle 5 Principle 20	Implementation underway
	<b>Reform 30:</b> Simplifying the recruitment of highly qualified employees to the job market	The transposition of the EU Directive into national legislation will facilitate the admission of highly skilled workers from third countries to the Slovak labour market, including the recognition of qualifications and the lowering of the salary threshold for obtaining a Blue Card.  The Blue Card Directive has been implemented by an <a href="#">amendment to the Act on the Residence of Aliens</a> with effect from 15 July 2024.	-	2024.CSR3.3	Strengthening social and economic resilience	Goal 8 Goal 10	Principle 5	Completed
	<b>Investment 4:</b> Chance of return 2	The aim of the <a href="#">project</a> with an allocation of almost EUR 18 million is to resocialise and strengthen the competences of convicts in order to integrate them into society. The project builds on a previous investment	PSK	2020.CSR2.3 2019.CSR2.3	Strengthening social and economic resilience; Fair digital transition	Goal 8 Goal 10 Goal 16	Principle 1 Principle 3 Principle 4 Principle 20	Implementation underway





		(Chance to Return 1) and offers comprehensive support (e.g. information and counselling services and education) to convicts to reduce the risk of social exclusion and improve their labour market integration.  The implementation of the project will gradually involve all prisons in the course of 2025. Approximately 3,800 inmates benefited from the original project, while the new project is expected to include nearly 5,000 additional clients by 2029.						
Quality of institutions	<b>Reform 31:</b> Introduction of a register of user relations to agricultural land	The Register of Land Use Relationships is a temporary solution to the fragmentation and inconsistency of land ownership in the Slovak Republic, which is intended to increase the transparency of land use and simplify data sharing between state institutions through the registration of its actual users.  The Ministry of Agriculture and Rural Development is currently finalizing the text of the draft law, which will be submitted to the MPC in the course of 2025.	-	2024.CSR3.3 2020.CSR4.2 2020.CSR3.2 2019.CSR3.4	Strengthening social and economic resilience; Fair digital transition	-	-	Implementation underway
	<b>Reform 32:</b> New commercial register	The legislative change will take into account the new requirements of the modern business register information system introduced from the investments in the POO. The automated exchange of information between registers and databases in the Slovak Republic and at EU level will be improved to ensure up-to-date data.  Consultations with the business sector on the draft Commercial Register Act are currently underway. The draft law will be submitted to the Government of the Slovak Republic in June 2025 at the latest.	-	2024.CSR3.3 2020.CSR4.3 2020.CSR4.2 2020.CSR3.2	Strengthening social and economic resilience; Fair digital transition	-	-	Implementation underway
	<b>Reform 33:</b> Recodification of company law	The aim of the recodification is to simplify the involvement of shareholders in the management of the company, including the digitisation of decision-making, to strengthen the protection of stakeholders and to increase transparency in the identification of the end users of the benefits.  The recodification of the Civil Code is expected to be approved by the Slovak Government in December 2025, with the start of the legislative process expected in the summer of this year.	-	2024.CSR3.3 2024.CSR3.1 2020.CSR4.3 2020.CSR4.2 2020.CSR4.1 2020.CSR3.2 2019.CSR4.2	Strengthening social and economic resilience; Fair digital transition	Goal 16	-	Implementation underway





	<p><b>Reform 34:</b> Ensuring direct access of the Police Force to specific records of state authorities</p>	<p>In order to investigate the laundering of the proceeds of crime more effectively, online access for the Police Force to selected state databases has been introduced in line with the EU Directive.</p> <p>The Central Register of Accounts, administered by the MoF SR, was made available to the Police Force on 15 August 2024. For access to the database of the Social Insurance Institution, an information system has been built at the Mol SR, which is currently in the testing phase. A contract for data provision is being prepared and is expected to be made available to end users by 30 June 2025.</p>	-	2020.CSR4.3 2020.CSR4.1	Strengthening social and economic resilience	Goal 16	-	Delayed
	<p><b>Reform 35</b> <b>Investment 5:</b> Modernizing information systems to make international police cooperation more efficient</p>	<p>To strengthen the fight against international crime, the relevant EU Directive is transposed, and police cooperation and search information systems are modernised, including the link to the INTERPOL database.</p> <p>The transposition of the EU Directive has been ensured by the adoption of an amendment to the Police Force Act with effect from 12 December 2024. At the same time, technical adjustments to the information system for international police cooperation are continuing.</p>	-	2020.CSR4.1 2020.CSR3.2 2019.CSR3.4	Strengthening social and economic resilience; Fair digital transition	Goal 16	-	Implementation underway
	<p><b>Reform 36:</b> Budget Council for Health Care</p>	<p>The measure is intended to establish a board to coordinate the preparation of the budget and its ongoing monitoring, with a view to flexibly determining the necessary funding for the health sector.</p> <p>The statutes of the Board are currently being finalised, taking into account the requirement for a representative of the Parliamentary Health Committee to attend. At the same time, a website is being set up to publish key Board documents.</p>	-	2024.CSR1.4 2020.CSR1.2 2019.CSR1.2	Strengthening social and economic resilience	Goal 3	Principle 16	Implementation underway
Healthcare	<p><b>Reform 37:</b> Launching DRG as a reimbursement mechanism</p>	<p>The goal is to introduce DRG reimbursement for 15-20% of total hospital output by 2024, including neonatal care, joint replacements, and selected oncology and cardiology procedures.</p> <p>On 1 April 2024, a <a href="#">decree of the Ministry of Health</a> came into force, which introduces mandatory DRG reimbursement in 15% of inpatient healthcare production. The share of direct DRG reimbursement is planned to be gradually expanded to 40% of the total hospital output in 2027.</p>	-	2024.CSR3.3 2024.CSR1.4 2020.CSR4.3 2020.CSR1.2 2019.CSR1.2	Strengthening social and economic resilience	Goal 3	Principle 16	Completed
	<p><b>Reform 38:</b> Catalogue of services for specialized healthcare (SAS)</p>	<p>The aim of the measure is to update the catalogue of procedures for the SAS, focusing on specialties with insufficient funding and to add procedures according to their complexity.</p> <p>Until September 2025, a pilot project is underway to implement the List of Health Performances (LHP) for 7 specialties in the medical profession and selected general performances, including telemedicine. At the same time, the QAA for a number of other specialties is being prepared.</p>	-	2020.CSR4.3 2020.CSR1.2 2020.CSR1.3	Strengthening social and economic resilience	Goal 3	Principle 16	Implementation underway

## ANNEXES

### Annex 1 – Macroeconomic assumptions

The current February 2025 forecast reflects weaker economic dynamics for 2025–2028 owing to a more adverse external environment. Slower global growth and weaker foreign demand are reflected in real GDP growth of just 1.9% in both 2025 and 2026, compared with projected growth above 2% in the September 2024 Macroeconomic Forecast Committee report. Considering fiscal consolidation, the economy is operating below its potential. The labour market remains stable. As inflation subsides, household consumption growth is expected to settle at roughly the economy's overall growth rate. Should the downside risks materialise, weaker absorption of the Recovery and Resilience Plan and the adverse effects of a trade war could further cool the economy.

**TABLE 8 – Forecast of selected economic indicators of the SR**

No.	Indicator	unit	Annual performance report				Draft budgetary plan			
			2025	2026	2027	2028	2025	2026	2027	2028
1	GDP, current prices	EUR bn.	137.6	145.0	151.9	158.3	139.9	147.3	152.1	158.6
2	GDP, constant prices	%	1.9	1.9	1.5	1.9	2.2	2.4	1.0	1.9
3	Final consumption of households and NPISH	%	1.6	1.8	2.0	1.6	1.4	1.9	2.3	1.7
4	Final consumption of general government	%	1.3	1.2	0.5	-0.6	0.1	-0.4	-0.2	-0.3
5	Gross fixed capital formation	%	8.9	-0.3	-5.9	1.4	10.6	0.4	-4.9	3.1
6	Export of goods and services	%	2.7	3.9	4.0	3.2	3.7	4.3	4.6	3.9
7	Import of goods and services	%	4.4	3.7	3.0	3.0	6.7	3.0	3.7	3.8
8	Output gap (share of potential output)	%	-0.5	-0.8	-1.3	-1.2	-0.6	-0.5	-1.3	-1.2
9	Average monthly wage (nominal growth)	%	5.3	5.3	5.1	4.2	5.9	5.2	4.9	4.5
10	Average employment growth (LFS)	%	-0.3	-0.3	-0.3	-0.5	-0.2	-0.2	-0.3	-0.5
11	Average employment growth (ESA 2010)	%	0.3	0.1	0.0	-0.1	0.4	0.2	0.1	-0.2
12	Average unemployment rate (LFS)	%	5.3	5.2	5.2	5.2	5.3	5.1	5.0	5.0
13	Average unemployment rate (registered)	%	5.9	5.8	5.8	5.9	5.9	5.7	5.6	5.5
14	Harmonized index of consumer prices (HICP)	%	3.9	3.7	3.6	2.2	5.6	2.8	2.3	2.5
15	Current account balance (share of GDP)	%	-3.2	-3.0	-2.5	-2.4	-3.5	-2.8	-2.5	-2.4

\* The figures in the Annual Progress Report have been adjusted to reflect the April 2025 revision.

Source: MoF SR

## Annex 2 – Contingent and implicit liabilities

### Contingent liabilities

**Contingent liabilities<sup>25</sup> as of 31 December 2024 on an unconsolidated basis preliminarily amounted to 17.6% of GDP.** Over 99% of these liabilities are attributable to the central administration and its state-owned enterprises. Nearly half of Slovakia's total contingent liabilities relate to potential or ongoing legal disputes, including investment-arbitration cases. Possible sanctions arising from these legal actions amounted to more than 8.8% of GDP in 2024, with ministries being the most frequent defendants<sup>26</sup>.

**TABLE 9 – Contingent liabilities (% GDP)**

	2024
Central government and state-owned enterprises	17,62 %
Municipalities and their budgetary and contributory organisations and local government undertakings	0,01 %
Self-governing regions and their budgetary and contributory organisations and local government undertakings	0,01 %
<b>Total</b>	<b>17,65 %</b>

Source: Data from financial statements of the General Government for 2024<sup>27</sup>.

Source: MoF SR

### Implicit liabilities

**The total value of estimated implicit liabilities over the horizon to 2068 amounts to 163.9 % of GDP.** Implicit liabilities represent the difference between expected future revenues and expected future expenditures of general-government entities arising from the financial consequences of rights and obligations to be exercised in the future (if these are not already included in public debt)<sup>28</sup>. The quantification of implicit liabilities<sup>29</sup> is based primarily on obligations stemming from population ageing – particularly in the pension and health-care systems – which account for the vast majority (99 %) of implicit liabilities, reflecting Slovakia's projected adverse demographic trends. Additional effects on the balance include payments for PPP projects, nuclear-facility decommissioning costs and grants disbursed under the Recovery and Resilience Plan.

**TABLE 10 – Implicit liabilities to 2068 (% of GDP)**

	2025
The impact of an ageing population	-162,1 %
Impact of PPP projects	-2,1 %
Impact of the National Nuclear Fund	2,8 %
Impact of the Recovery and Resilience Plan (NGEU)	-2,6 %
<b>Total</b>	<b>-163,9 %</b>

Note: (+) effects reducing the amount of implicit liabilities (-) effects increasing the amount of implicit liabilities.

Source: MoF SR

<sup>25</sup> Contingent liabilities are defined under accounting legislation as potential obligations that have arisen from past events, whose settlement in the future is uncertain. They are disclosed in the notes to the financial statements rather than on the balance sheet due to uncertainties regarding the timing or amount of the future outflow. Accordingly, contingent liabilities include, for example, guarantees granted; obligations arising from legal proceedings; future liabilities under generally applicable legislation; or other financial commitments—such as statutory or contractual purchase obligations, lease liabilities, and the like. Source data are the annual financial statements of general-government entities and government-controlled bodies, submitted for the most recent reporting period. Given that data are only available on an annual basis for the prior period, there may be a timing lag in capturing the development of contingent liabilities during the current year and the forthcoming budget cycle.

<sup>26</sup> For the 2024 data set, a material amount was identified under the Ministry of the Interior, which reported contingent liabilities exceeding EUR 9.23 billion – about EUR 8 billion higher than in the previous reporting period. Any adjustment to this figure remains under review; preliminary information from the Ministry indicates that this sum relates to requests for the preliminary settlement of damage-compensation claims under Act No 514/2003 Coll., which have not yet entered formal judicial proceedings.

<sup>27</sup> These are gross figures for 2024; many reporting units have not yet completed their notes to the financial statements, and auditors were only at the early stages of their audit work when the Report was drafted. Reporting units often revise their contingent-liability estimates before finalising the consolidated financial statements (CFS), which can have a significant impact. For example, in 2023 entities initially reported contingent liabilities of nearly EUR 16 billion, only for that figure to rise to EUR 21 billion upon completion of the CFS.

<sup>28</sup> The definition of implicit liabilities under Act No 493/2011 on Budgetary Responsibility is based on the concept of net implicit liabilities, which means that, besides future expenditures, it also incorporates future revenues. When applying a long-term horizon, this definition differs from the [national-accounts definition of implicit liabilities](#), which considers only future expenditures (gross implicit liabilities).

<sup>29</sup> Owing to the difficulty of valuation and the absence of balance-sheet reporting for public-sector entities, implicit liabilities are estimated using an analytical approach that accounts for legislative developments. They are expressed as a percentage of current-year GDP (2025). [The Ministry of Finance's methodology for calculating implicit liabilities](#) provides a detailed description of the calculation procedure.



### Annex 3 – Cash-flow-based forecast of general government gross debt

The trajectory of nominal debt will remain influenced throughout the entire horizon by the need to cover the state budget's cash-flow shortfalls. Borrowing activity by other public-sector entities will contribute to the rise in general-government debt, with railway undertakings having the greatest impact. Other public bodies – such as Eximbank and municipal and city transport operators – will also add to the debt increase. Persistently high bond-issuance discounts will further inflate debt levels, since sustained high interest rates, combined with the low coupons on government bonds issued in prior years, push required discounts up at current auctions.

**TABLE 11 – Cash Effects on the Change in Nominal Debt in the Budget Target Scenario (million EUR)**

	2022	2023	2024	2025 OS	2026 N	2027 N	2028 N
<b>A. General government gross debt (as of 1 Jan)</b>	<b>61 346</b>	<b>63 499</b>	<b>68 898</b>	<b>77 648</b>	<b>84 029</b>	<b>90 232</b>	<b>95 348</b>
<b>B. Total y/y change in the GG gross debt</b>	<b>2 153</b>	<b>5 399</b>	<b>8 751</b>	<b>6 381</b>	<b>6 203</b>	<b>5 116</b>	<b>3 795</b>
- Cash-based state budget deficit	4 525	7 675	6 366	6 730	5 571	4 762	4 244
- State Treasury funds used for the financing of government operations	-1 150	-2 587	1 571	-691	-525	-197	-812
- Balance of loans to GG entities	116	201	49	111	119	141	144
thereof: ŽSR + ŽSSK	-62	-9	-59	82	102	102	102
thereof: NDS	14	-1	100	50	50	50	50
thereof: Municipal public transportation companies	41	-10	5	31	49	43	46
thereof: Eximbank	149	252	17	-44	-45	-45	-45
- Issue discount	542	454	806	287	1 092	620	237
- Discount at maturity	-11	0	0	-54	-40	-183	-13
- Change in Slovakia's guarantees in EFSF	118	-5	-2	0	0	0	0
- other*	-1 987	-340	-39	-2	-14	-26	-5
<b>C. General government gross debt (as of 31 Dec)</b>	<b>63 499</b>	<b>68 898</b>	<b>77 648</b>	<b>84 029</b>	<b>90 232</b>	<b>95 348</b>	<b>99 144</b>
<b>in % of GDP</b>	<b>57,7</b>	<b>55,6</b>	<b>59,3</b>	<b>61,1</b>	<b>62,2</b>	<b>62,8</b>	<b>62,6</b>
<b>D. Change of general government gross debt against Stability Programme (pp.)</b>	<b>-0,1</b>	<b>-0,4</b>	<b>0,4</b>	<b>1,5</b>	<b>1,9</b>	<b>2,3</b>	<b>2,4</b>
thereof: GDP forecast revision	-0,1	-0,5	0,1	1,0	1,0	0,1	0,1
thereof: Debt forecast revision	0,0	0,1	0,3	0,5	0,9	2,2	2,2
<i>p.m. ESM contribution</i>	<i>0</i>	<i>-1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

Note: including change of sources from entities outside the public administration sector. Plus, amounts increase the general government debt as of 31 December of the relevant year, minus amounts decrease the debt. E – expected values by the end of year; F – fiscal outlook of the General Government budget.

Source: MoF SR



## Annex 4 – One-off and temporary measures

The Slovak Republic's 2025 Annual Progress Report incorporates the following one-off and temporary measures over the 2024–2028 horizon, in line with the national methodology.<sup>30</sup>

**TABLE 12 – List of one-off and temporary measures (in EUR millions, ESA2010)**

Name (description)	2024	2025	2026	2027	2028
Net impact of expenses caused by the war in Ukraine (reduced by reimbursement from EU funds)	-33	-15	-15	-	-
Net impact of support schemes related to high energy prices	-1 126	-292	-	-	-
Temporary income from the EU regulation regarding excessive profits	167	-	-	-	-
Implementation of price ceilings for electricity producers	6	-	-	-	-
<b>Total</b>	<b>-987</b>	<b>-307</b>	<b>-15</b>	<b>0</b>	<b>0</b>

Source: MoF SR

<sup>30</sup> However, according to the European Commission's methodology, these measures are not classified as one-off. Therefore, in the mandatory tables, a zero value is reported for one-off measures.

## Annex 5 – Discretionary measures (DRM a DEM)

The EC methodology defines discretionary revenue measures as legislative actions<sup>31</sup> affecting general-government revenues. Their impact is assessed using so-called marginal effects of these measures. A distinction is made between permanent and one-off measures. A permanent measure is recorded with its full impact in the first year (upon entry into force) and with no impact in subsequent years – i.e. any changes in impact in later years due to macroeconomic developments are not considered. If a measure's effective date is shifted, only the marginal change is recorded.<sup>32</sup> For one-off revenue measures, the impact is recorded in one year and then reversed in the following year by the same amount, meaning the net effect over two consecutive years is zero.

**TABLE 13 – Discretionary revenue measures – incremental impact (in EUR millions, ESA2010)**

Description	2024	2025	2026	2027	2028
Modification of the motor vehicle registration fee	-14	-	-	-	-
Implementation of accounting standard IFRS 17 for insurance companies	3	-10	-17	-	-
Reform of the second pension pillar	-22	-	-	-	-
Gaming taxes	2	-	-	-	-
Minimum health insurance contributions	-6	-	-	-	-
Abolition of license fees for Radio and Television Slovakia (RTVS)	-41	-	-	-	-
Revenue from excess profits tax – power plants	-24	-6	-	-	-
Valorisation of administrative and court fees - from Q1 2024	38	13	-	-	-
Increase in the fee for maintaining emergency oil reserves by 1 cent	33	-	-	-	-
Regulation on excessive profits – revenue from the special levy for "Vodohospodárska výstavba"	-69	-43	-20	-20	-
Extension of the special levy on business in regulated sectors	328	-55	-34	-43	-130
Extension of the solidarity contribution from activities in the oil sector and others	167	-167	-	-	-
Compensatory tax on the enterprise tax	49	-	-	-	-
Increase in the excise duty rate on alcohol from 1.1.2024	38	-	-	-	-
Increase in health contributions for employers by 1%	329	-	-	-	-329
Change in property tax rates according to the Municipal Regulation	114	15	-	-	-
Local Waste Fee (local taxes) – increase in rates annually	44	22	-	-	-
Exemption from employer's social security contributions for employees in the food industry	-11	35	-	-	-
Introduction of excise duty rates on sweetened beverages	-	78	-	-	-
Raising the excise tax on tobacco and nicotine products	83	78	114	51	120
Extension of social security contribution relief for farmers	-15	15	-	-	-
Changes to corporate tax rules and benefits for small businesses	117	-51	-	-	-
Gradual growth of the contribution to the second pension pillar, its temporary freeze and decrease to 4% from 2024	371	-	-	-	-
Enhancement of the corporate income tax rate to 24%	-	458	-	-	-
Reduced tax burden on heavy-duty vehicles	-	-4	-	-	-
Amendment of toll charges and motorway tolls (Eurovignette)	-3	90	51	-	-
Special levy on businesses in regulated sectors (energy, fossil fuels)	-	73	-	-	-
Modification (increase) of the dividend withholding tax rate	-	5	-4	-	-
Implementation of a financial transaction tax	-	501	167	-	-
Tax exemption on non-monetary income derived from alternative fuel vehicles	-	-11	-	-	-
Relief of interest yields on government bonds from the special levy tax base	-	-49	-	-	-
Elevation of the contribution ceilings for social security	-	79	-	-	-
Changes to the super deduction (research and development and Industry 4.0)	-	-	-1	-	-
Increase in payments for state insured persons	-129	-88	275	-	-
Waste charges - ban on landfilling of waste without pre-treatment	-	-	0	-15	-
Amendment of VAT rates (standard rate set at 23%, with two reduced rates of 19% and 5%)	27	738	-	-	-
Tax exemption (or relief) for interest income from government bonds	-	-32	-20	-	-
Seasonal deductible allowance on social contributions, extended to accommodation and catering	-	-3	-	-	-
<b>Total</b>	<b>1410</b>	<b>1681</b>	<b>513</b>	<b>-27</b>	<b>-340</b>

Source: MoF SR

Note: (+) improves the general government balance, (-) worsens the general government balance.

**TABLE 14 – Discretionary expenditure measures – incremental impact (in EUR millions, ESA2010)**

Description	2024	2025	2026	2027	2028
Capping the retirement age	-18	-	-	-	-
COVID expenditure	-91	-	-	-	-
Early retirement for persons who raised children (born in 1957-1965)	1	-7	-14	-	-
Freezing of the amount of minimum pension in 2021 and its unfreezing in 2023	34	-	-	-	-
Increase of maintenance funds of 1st class roads managed by Slovak Road Administration	-10	-	-	-	-
Time mismatch of deliveries (accrual) of military equipment	-45	1105	-223	585	-691

<sup>31</sup> The same rules apply to expenditure measures, except that they need not all be of a legislative nature, since not all public spending is determined by law.

<sup>32</sup> A concrete example to illustrate a discretionary revenue measure (DRM): suppose a legislative measure is enacted with an estimated annual impact of 200. If it takes effect halfway through the year, its full-year impact in that year is 100. In the following year, the full impact rises to 200, but only the marginal change – i.e. 100 – is recorded. Cumulatively, the measure's impact is 200, but it is spread over two consecutive years.



Increase in defence expenditure to 2% from 2023	267	56	-	-	-
Expenditure caused by the war in Ukraine	200	-18	-	-15	-
Judicial reform and administrative courts (judicial map project)	-15	-	-	-	-
Retirement after 40 years of work	298	-	-274	-	-
Abolition of the reduction of the pensioner's care allowance	46	24	-	-	-
Total compensation for rising energy prices	-1049	-814	-195	-	-
Collective negotiation of healthcare workers	-25	-	-	-	-
Stabilisation allowance for social services workers	-44	-	-	-	-
Reintroduction of free lunches measure	66	-	-	-	-
Special valorisation of pensions from July 2023	-524	-	-	-	-
Accelerated valorisation of the parental allowance	-35	-	-	-	-
Amendment to the Education Act (right to admission to kindergarten and right to special support)	101	131	50	-	-
Parental allowance (for children older than 3 years who are not admitted to kindergarten)	5	-	-	-	-
Expansion of personal assistance in schools	14	-	-	-	-
Increase in the housing allowance within the framework of assistance in material need	10	-	-	-	-
Change in assessment of disability pensions	39	-	-	-	-
Performance contracts for universities and colleges	47	20	20	0	-
Increase in spending on R&D	50	145	146	17	99
One-time pensioner's allowance of 300 euros	-441	-	-	-	-
Doubling of the 13th pension from 2024 and its subsequent capping	526	-	-	-	-
Compensation for the increase in mortgage payments	36	51	-	-	-
Cancellation of support for reduction of the final price of electricity for businesses	-40	-	-	-	-
Increased spending on healthcare (unspecified)	263	-	-	-	-
Cancellation of subsidies for night train services and the Košice/Prešov – Prague line	-	-22	-	-	-
Increase in personal allowances for court employees	-	33	-	-	-
Enhancement of compensation terms for the Slovak Armed Forces	47	111	-12	-2	-
Reduction in wages for central government employees (5% initially, followed by an additional 10%)	-127	7	-173	-111	-
Increased government funding for preschool education (by transferring preschools to state administration)	-	53	-	-	-
Support for industrial parks (Valaliky, Šurany)	192	10	-116	-156	-8
Expansion of support areas of the Art Support Fund	-	10	-	-	-
Increase in spending on the audiovisual industry	-	42	-	-	-
Increased funding for the environmental fund (through a higher allocation of emission allowances)	-	41	-	-	-
Measures related to care allowances (for children with disabilities, seniors, etc.)	17	55	-	-	-
Diminishment of salary escalation for medical personnel in 2025 to a rate of 3% (first two months of the year)	-	-67	67	-	-
Establishment of a New Ministry of Tourism (including measures to support sport and tourism)	53	34	-	-	-
Child Tax Bonus (reduction and subsequent targeting towards low-income groups)	-	-540	-	-	-
Introduction of a parental pension and its subsequent adjustment to a 2% tax assignment	-	-352	65	-	-
Increase in payments for state insured persons	-129	-88	275	-	-
Unspecified measures of the Ministry of Health	-	-193	40	-	-
<b>Total</b>	<b>-284</b>	<b>-174</b>	<b>-343</b>	<b>318</b>	<b>-601</b>

Source: MoF SR

Note: For measures related to the COVID-19 pandemic, the figures reflect the fading impact of interventions adopted at the onset of the crisis. As these were one-off measures, they initially increased expenditure in incremental terms (worsening the balance), with their effect gradually diminishing over time (thus improving the impact on the balance).

Note 2: (-) improves the general government balance, (+) worsens the general government balance.



## Annex 6 – Mandatory tables

TABLE 1a – Fiscal commitments

		2024	2025
		growth in %	growth in %
<i>Council recommendation</i>			
1a	Net nationally financed primary expenditure (NFPE)	6,2	3,8
2a	Cumulative growth of net nationally financed primary expenditure	6,2	10,3
<i>Outturn / projection</i>			
1b	Net nationally financed primary expenditure (NFPE)	3,0	3,6
2b	Cumulative growth of net nationally financed primary expenditure	3,0	6,6

Source: MoF SR

TABLE 1b – Main variables

		2023	2024	2025
		% of GDP	% of GDP	% of GDP
1	Net lending/borrowing	-5,2	-5,3	-4,9
2	Structural balance	-3,5	-4,4	-4,5
3	Structural primary balance	-2,4	-3,0	-2,9
4	Gross debt	55,6	59,3	61,1
5	Change in gross debt	-2,1	3,6	1,8

Source: MoF SR

TABLE 2 – Macroeconomic scenario

		2023	2023	2024	2025	2026
		EUR bn	growth in %	growth in %	growth in %	growth in %
<i>GDP</i>						
1	Real GDP		2,2	2,1	1,9	1,9
2	GDP Deflator		10,1	3,6	3,1	3,4
3	Nominal GDP	123,8	12,5	5,8	5,1	5,4
<i>Components of real GDP</i>						
4	Private consumption expenditure		-3,1	2,9	1,6	1,8
5	Government consumption expenditure		-2,5	3,7	1,3	1,2
6	Gross fixed capital formation		4,0	1,8	8,9	-0,3
7	Changes in inventories and net acquisition of valuables	n.a.	n.a.	n.a.	n.a.	n.a.
8	Exports of goods and services		-0,7	0,3	2,7	3,9
9	Imports of goods and services		-7,6	2,3	4,4	3,7
<i>Contribution to real GDP growth</i>						
10	Final domestic demand		-4,9	3,7	3,1	1,2
11	Changes in inventories and net acquisition of value		-2,7	0,9	0,6	0,6
12	External balance of goods and services		6,4	-1,6	-1,3	0,3
<i>Deflators and HICP</i>						
13	Private consumption deflator		10,3	3,4	3,9	3,4
14	p.m. HICP		11,0	3,1	3,9	3,7
15	Government consumption deflator		10,2	5,3	5,0	3,6
16	Investment deflator		9,1	0,2	4,1	3,9
17	Export price deflator (goods and services)		4,5	-1,5	3,3	3,6
18	Import price deflator (goods and services)		4,2	-2,0	4,3	3,7
<i>Labour market</i>						
19	Domestic employment (1000 persons, national accounts)	2434,1	0,3	-0,2	0,3	0,1
20	Average annual hours worked per person employed	1624,4	0,9	0,2	0,2	-0,2

21	Real GDP per person employed	41,7	1,1	2,2	1,7	1,8
22	Real GDP per hour worked	26,2	0,2	2,0	1,5	2,0
23	Compensation of employees (bn NAC)	51,6	10,5	6,9	5,6	5,5
24	Compensation per employee (= 23 / 19)	21205,8	10,2	7,1	5,3	5,3
25	Unemployment rate (%)		5,8	5,3	5,3	5,2

*Potential GDP and components*

26	Potential GDP		2,2	2,3	2,2	2,2
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*Contribution to potential growth*

27	Labour		0,0	0,0	-0,1	-0,1
28	Capital		0,7	0,9	0,9	1,1
29	Total factor productivity		1,5	1,4	1,3	1,3
30	Output gap		0,0	-0,3	-0,5	-0,8

Source: MoF SR

**TABLE 3 – External assumptions**

	2023	2024	2025	2026
1 Short-term interest rate (% , annual average)	3,4	3,7	2,9	2,5
2 Long-term interest rate (% , annual average)	3,7	3,6	3,5	3,4
3 USD/EUR exchange rate (annual average)	1,1	1,1	1,1	1,1
4 NAC/EUR exchange rate (only for non-EA Member States) (annual avg.)	n.a.	n.a.	n.a.	n.a.
5 World real GDP (excluding EU) (growth rate)	n.a.	n.a.	n.a.	n.a.
6 EU real GDP (growth rate)	n.a.	n.a.	n.a.	n.a.
7 World import volumes, excluding EU (growth rate)	n.a.	n.a.	n.a.	n.a.
8 Oil prices (Brent, USD/barrel)	88,9	89,1	85,5	83,0

Source: MoF SR

**TABLE 4 – Budgetary projections**

	2023	2023	2024	2025	2026
<i>Revenue</i>	<i>ESA code</i>	<i>EUR bn</i>	<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>
1 Taxes on production and imports	D.2	14,8	11,9	11,4	12,5
2 Current taxes on income, wealth, etc.	D.5	9,7	7,9	8,2	8,2
3 Social contributions	D.61	18,9	15,3	16,0	16,1
4 Other current revenue	P.11+P.12+P.131 +D.39+D.4+D.7	7,2	5,8	6,0	5,4
5 Capital taxes	D.91	0,0	0,0	0,0	0,0
6 Other capital revenue	D.92+D..99	2,4	1,9	0,3	0,6
7 Total revenue (= 1+2+3+4+5+6)	TR	53,0	42,8	41,8	44,0
8 Of which: Transfers from the EU (accrued revenue, not cash)	D.7EU+D.9EU	3,3	2,7	1,8	2,1
9 Total revenue other than transfers from the EU (= 7-8)		49,7	40,1	40,0	41,2
10 p.m. Revenue measures (increments, excluding EU funded measures)		-0,3	-0,2	1,1	1,2
10b p.m. Revenue reductions funded by transfers from the EU (levels)		n.a.	n.a.	n.a.	n.a.
11 p.m. One-off revenue included in the projections (levels, excluding EU funded measures)		0,0	0,0	0,0	0,0
<i>Expenditure</i>	<i>ESA code</i>	<i>EUR bn</i>	<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>
12 Compensation of employees	D.1	13,6	10,9	11,3	11,1

13	Intermediate consumption	P.2	6,7	5,4	5,7	6,3	6,0
14	Interest expenditure	D.41	1,4	1,2	1,4	1,6	1,6
15	Social benefits other than social transfers in kind	D.62	20,2	16,3	17,1	16,3	16,2
16	Social transfers in kind via market producers	D.632	4,3	3,5	3,7	4,1	3,8
17	Subsidies	D.3	4,2	3,4	1,7	1,1	0,7
18	Other current expenditure	D.29+(D.4-D.41)+D.5+D.7+D.8	2,5	2,0	2,1	2,4	3,4
19	Gross fixed capital formation	P.51	4,4	3,5	3,6	4,9	3,6
20	Of which: Nationally financed public investment		2,5	2,0	2,9	3,6	3,1
21	Capital transfers	D.9	2,1	1,7	0,5	1,0	1,0
22	Other capital expenditure	P.52+P.53+N P	0,2	0,2	0,1	0,1	0,0
23	Total expenditure (= 12+13+14+15+16+17+18+19+21+22)	TE	59,4	48,0	47,1	48,9	47,3
24	Of which: Expenditure funded by transfers from the EU (= 8-10b)		3,3	2,7	1,8	2,8	2,1
25	Nationally financed expenditure (23-24)		56,1	45,3	45,3	46,1	45,2
26	p.m. National co-financing of programmes funded by the Union		0,6	0,5	0,3	0,3	0,3
27	p.m. Cyclical component of unemployment benefits		0,0	0,0	0,0	0,0	0,0
28	p.m. One-off expenditure included in the projections (levels, excluding EU funded measures)		0,0	0,0	0,0	0,0	0,0
29	Net nationally financed primary expenditure (before revenue measures) (= 25-26-27-28-14)		54,1	43,7	43,6	44,2	43,3
<i>Net nationally financed primary expenditure</i>					<i>growth in %</i>	<i>growth in %</i>	<i>growth in %</i>
30	Net nationally financed primary expenditure growth				3,0	3,6	2,3
<i>Balances</i>		<i>ESA code</i>	<i>EUR bn</i>	<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>
31	Net lending/borrowing (= 7-23)	B.9	-6,4	-5,2	-5,3	-4,9	-4,5
32	Primary balance (= 31+14)	B.9-D.41p	-5,0	-4,0	-3,9	-3,3	-2,9
<i>Cyclical adjustment</i>				<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>
33	Structural balance		-	-3,5	-4,4	-4,5	-4,2
34	Structural primary balance		-	-2,4	-3,0	-2,9	-2,6
<i>Debt</i>				<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>	<i>% of GDP</i>
35	Gross debt		68,9	55,6	59,3	61,1	63,3
36	Change in gross debt		5,4	-2,1	3,6	1,8	2,2
<i>Contributions to changes in gross debt</i>							
38	Primary balance (= minus 32)			4,0	3,9	3,3	2,9
39	Snowball effect			-5,3	-1,6	-1,3	-1,5
40	Interest expenditure (= minus 14)			1,2	1,4	1,6	1,6
41	Growth			-0,7	-1,1	-1,1	-1,1
42	Inflation			-5,7	-1,9	-1,8	-2,0
43	Stock-flow adjustment (= 36-38-39)			-0,8	1,4	-0,3	0,8
				<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>
44	p.m. Implicit interest rate on debt (= 14 / DEBT(t-1))			2,2	2,7	2,8	2,8
<i>Defence expenditure</i>			<i>EUR bn</i>	<i>growth in %</i>	<i>growth in %</i>	<i>growth in %</i>	<i>growth in %</i>
45	Total defence expenditure	COFOG 2	1,5	5,6	21,4	72,7	-8,7
46	Defence investment	COFOG 2, P.51g	-1,2	-769,0	-116,8	613,7	-23,6

Source: MoF SR

TABLE 5 – Estimated impact of discretionary revenue measures (% of GDP)

2023 2024 2025

	Measure	One-off	Revenue/ Expend.	ESA code	% of GDP	% of GDP	% of GDP
1	Modification of the motor vehicle registration fee	No	Revenue		-0,01	-0,01	
2	Implementation of accounting standard IFRS 17 for insurance companies	No	Revenue		0,02	0,00	-0,01
3	Reform of the second pension pillar	No	Revenue		-0,01	-0,02	
4	Gaming taxes	No	Revenue		0,02	0,00	
5	Minimum health insurance contributions	No	Revenue		0,02	0,00	
6	Abolition of license fees for Radio and Television Slovakia (RTVS)	No	Revenue		-0,03	-0,03	
7	Revenue from excess profits tax – power plants	No	Revenue		0,02	-0,02	0,00
8	Valorisation of administrative and court fees - from Q1 2024	No	Revenue			0,03	0,01
9	Increase in the fee for maintaining emergency oil reserves by 1 cent	No	Revenue			0,03	
10	Regulation on excessive profits – revenue from the special levy for "Vodohospodárska výstavba"	No	Revenue		0,12	-0,05	-0,03
11	Extension of the special levy on business in regulated sectors	No	Revenue			0,25	-0,04
12	Extension of the solidarity contribution from activities in the oil sector and others	No	Revenue		-0,33	0,13	-0,12
13	Compensatory tax on the enterprise tax	No	Revenue			0,04	
14	Increase in the excise duty rate on alcohol from 1.1.2024	No	Revenue		0,03	0,03	
15	Increase in health contributions for employers by 1%	No	Revenue			0,25	
16	Change in property tax rates according to the Municipal Regulation	No	Revenue		0,03	0,09	0,01
17	Local Waste Fee (local taxes) – increase in rates annually	No	Revenue		0,03	0,03	0,02
18	Exemption from employer's social security contributions for employees in the food industry	No	Revenue		-0,02	-0,01	0,03
19	Introduction of excise duty rates on sweetened beverages	No	Revenue				0,06
20	Raising the excise tax on tobacco and nicotine products	No	Revenue			0,06	0,06
21	Extension of social security contribution relief for farmers	No	Revenue			-0,01	0,01
22	Changes to corporate tax rules and benefits for small businesses	No	Revenue			0,09	-0,04
23	Gradual growth of the contribution to the second pension pillar, its temporary freeze and decrease to 4% from 2024	No	Revenue			0,28	
24	Enhancement of the corporate income tax rate to 24%	No	Revenue				0,33
25	Reduced tax burden on heavy-duty vehicles	No	Revenue				0,00
26	Amendment of toll charges and motorway tolls (Eurovignette)	No	Revenue		0,02	0,00	0,07
27	Special levy on businesses in regulated sectors (energy, fossil fuels)	No	Revenue				0,05
28	Modification (increase) of the dividend withholding tax rate	No	Revenue				0,00
29	Implementation of a financial transaction tax	No	Revenue				0,36
30	Tax exemption on non-monetary income derived from alternative fuel vehicles	No	Revenue				-0,01
31	Relief of interest yields on government bonds from the special levy tax base	No	Revenue				-0,04
32	Elevation of the contribution ceilings for social security	No	Revenue				0,06
33	Changes to the super deduction (research and development and Industry 4.0)	No	Revenue		-0,01		
34	Increase in payments for state insured persons	No	Revenue			-0,10	-0,06
35	Waste charges - ban on landfilling of waste without pre-treatment	No	Revenue				
36	Amendment of VAT rates (standard rate set at 23%, with two reduced rates of 19% and 5%)	No	Revenue		-0,12	0,02	0,54
37	Tax exemption (or relief) for interest income from government bonds	No	Revenue				-0,02
38	Seasonal deductible allowance on social contributions, extended to accommodation and catering	No	Revenue		-0,01		0,00
	TOTAL				-0,24	1,08	1,22

TABLE 6 – RRF grants

		2020	2021	2022	2023	2024	2025	2026
<i>Revenue from RRF grants</i>		% HDP	% HDP	% HDP	% HDP	% HDP	% HDP	% HDP
1	RRF grants as included in the revenue projections	0	0,0	0,0	0,1	0,7	2,2	1,6
2	Cash disbursements of RRF grants from EU	0	0,8	0,4	1,2	0,6	1,0	1,1
<i>Expenditure financed by RRF grants</i>								
3	Total current expenditure	0	0,0	0,0	0,1	0,2	0,2	0,2
4	Gross fixed capital formation	0	0,0	0,0	0,1	0,1	1,5	1,0
5	Other capital expenditure	0	0,0	0,0	0,0	0,4	0,5	0,5
6	Total capital expenditure (= 4+5)	0	0,0	0,0	0,1	0,4	2,0	1,4
<i>Other costs financed by RRF grants</i>								
7	Reduction in tax revenue	0	0,0	0,0	0,0	0,0	0,0	0,0
8	Other costs with impact on revenue	0	0,0	0,0	0,0	0,0	0,0	0,0
9	Financial transactions	0	0,0	0,0	0,0	0,0	0,0	0,0

Source: MoF SR

## Annex 7 – Member State reporting extracted from CeSaR



### Slovakia's contribution to the Country-specific recommendations (CSR) assessment Semester Cycle 2025

CSR.2024.1

CSR 1 Subpart 1: Submit the medium-term fiscal-structural plan in a timely manner.

Measures
Comments
State of play

CSR 1 Subpart 2: In line with the requirements of the reformed Stability and Growth Pact, limit the growth in net expenditure in 2025 to a rate consistent with inter alia, reducing the general government deficit towards the 3% of GDP Treaty reference value and keeping the general government debt at a prudent level over the medium term.

Measures
Comments
State of play

CSR 1 Subpart 3: Make the tax mix more efficient, including by reducing disincentives on the labour market, and making a stronger use of environmental and recurrent property taxation.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 11:11 AM)</p> <p>In line with the Water Policy Concept, a new system of payments for water management services will be introduced to strengthen the application of the "polluter pays" principle. A draft amendment to the Water Act is currently undergoing preliminary inter-ministerial consultation; it proposes lowering the threshold values for charging water abstraction and discharge.</p>
Entry 2	<p>MEASURE TYPE: Adopted (03/04/2025 12:55 PM)</p> <p>Targeted Child Tax Credit Reform: The aim of the reform of the child tax credit is to improve the state of public finances by providing more targeted support to families, particularly low-income households. The law was adopted and entered into force on 1 January 2025.</p>
Comments	
State of play	

CSR 1 Subpart 4: Reduce costly spending measures, also by implementing spending reviews.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 14:10 PM)</p> <p>Health Budget Council: The measure aims to establish a council responsible for coordinating the preparation and ongoing monitoring of the healthcare budget, with the goal of flexibly determining funding needs in the sector. The council's statute is currently being finalised, taking</p>

	into account the requirement to include a representative of the parliamentary health committee. A dedicated website is also being developed to publish the council's key documents.
Entry 2	<p>MEASURE TYPE: Implemented (04/04/2025 12:59 PM)</p> <p>Implementation of the spending review on informatisation: The implementation of the IT spending review aims to improve the quality of state IT systems, reduce operating costs, and increase overall efficiency. In October 2024, the Slovak government was presented with the Consolidated Implementation Report for 2023, assessing progress on the IT Spending Review 2.0. Between 2020 and 2023, 66 tasks were completed, 11 were partially fulfilled, and 2 remained unfulfilled, generating savings of EUR 48 million. Methodological guidelines remain in force and are currently being updated.</p>
Entry 3	<p>MEASURE TYPE: Announced (04/04/2025 14:11 PM)</p> <p>Development of a Framework for Slovak Health System Performance Assessment (HSPA): The aim of the measure is to develop a Health System Performance Assessment (HSPA) framework for Slovakia in cooperation with the European Commission and the OECD, as part of a long-term Technical Support Instrument (TSI) project. The project will run at least until mid-2026 and will involve collaboration between Slovakia and Luxembourg, with frameworks tailored to the specific needs of each country.</p>
Entry 4	<p>MEASURE TYPE: Adopted (04/04/2025 14:17 PM)</p> <p>DRG system - launch of DRG reimbursement The goal is to introduce DRG-based reimbursements for 15–20% of total hospital care in 2024, covering areas such as neonatal care, joint replacements, and selected oncology and cardiology procedures. On 1 April 2024, a decree of the Ministry of Health entered into force, mandating DRG reimbursement for 15% of inpatient hospital care.</p>
Entry 5	<p>MEASURE TYPE: Adopted (03/04/2025 12:55 PM)</p> <p>Targeted Child Tax Credit Reform: The aim of the reform of the child tax credit is to improve the state of public finances by providing more targeted support to families, particularly low-income households. The law was adopted and entered into force on 1 January 2025.</p>
Entry 6	<p>MEASURE TYPE: Adopted (03/04/2025 12:52 PM)</p> <p>Replacement of Parental Pension with Tax Assignment to Parents: The measure replaces the parental pension with a tax assignment mechanism that allows taxpayers to allocate an additional 2% of their paid income tax to their parents. This reduces public expenditure and improves the long-term sustainability of the pension system. The law was adopted and entered into force on 1 January 2025.</p>
Entry 7	<p>MEASURE TYPE: Not defined (28/04/2025 18:37 PM)</p> <p>Reduction of wage expenditures in the public sector. The consolidation measure will reduce personal expenditures and limits for selected state employees and employees in the public interest.</p> <p>The consolidation measure reduced the employee limit by 4,465 individuals, of which 3,887 individuals were in budgetary organizations within the chapters of the state budget. The chapters were also required to reduce personal expenditures for these positions by EUR 124 million (10% of the state's wage envelope). Currently, only aggregated cash data on total wage expenditures of the state budget are available, which indicate a year-on-year increase of 4% as of March 31, 2025. The Ministry of Finance of the Slovak Republic (MF SR) will therefore closely monitor employment developments based on quarterly reports (the first quarter report will be available in June 2025) and, if necessary, request chapters to submit a report on the status of implementation. The measure will be definitively evaluated in next year's Annual Progress Report.</p>
Comments	
State of play	

CSR 1 Subpart 5: Continue to strengthen tax compliance, including by further digitalising tax administration.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:29 PM)</p> <p>Streamlining tax arrears recovery processes: The Act on Tax Administration is being amended with the aim of increasing the efficiency of tax debt recovery by introducing innovative legal instruments and modernising existing ones. Currently, discussions are ongoing between the Financial Administration of the Slovak Republic and the Ministry of Finance of the Slovak Republic on the wording of the legislative amendment, which has already passed the preliminary consultation process with a favourable opinion from the commission. At the same time, non-legislative measures to improve the efficiency of tax debt recovery and to prevent the creation of tax arrears are being implemented. These measures include, for example, the diversification of tax enforcement methods, intensified field activities by tax enforcers, and targeted use of safeguarding instruments, such as preliminary measures and liens, particularly in high-risk taxpayer segments.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 16:26 PM)</p> <p>Reducing the VAT gap and improving collection efficiency: The legislative definition of tax fraud, combined with soft-warning notifications based on a "three strikes and you're out" approach, will enable easier assessment of involvement in fraud and support the psychological</p>



	effect of encouraging tax compliance. A symposium on the legislative definition of tax fraud was held in November 2024, and a decision by the Ministry of Finance of the Slovak Republic on the next steps is pending. Soft-warning notifications were partially introduced in 2019, with full implementation planned for 2026.
Entry 3	<p>MEASURE TYPE: Not Defined (28/04/2025 14:34 PM)</p> <p>Enhancement of Electronic Financial Administration Services and Pro-Client Approach: The introduction of QR codes in documents issued by state institutions aims to simplify payments, eliminate manual data entry, reduce error rates, and enhance user satisfaction by streamlining the process. Pre-filled tax returns will also be developed, using an assistant tool that processes data from certificates of taxable income to automatically populate tax return forms. All three phases of introducing QR codes into documents issued by bailiffs, inspectors, and administrators were launched in June 2024. QR codes for excise duty payments were completed in April 2025, and QR codes for import payments are planned to be introduced in 2026. An analysis of the pre-filling of tax returns using the assistant tool is scheduled for 2025, with the expected implementation for tax returns submitted in 2026 for the 2025 tax year.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (28/04/2025 14:33 PM)</p> <p>Electronic Invoicing: The introduction of electronic invoicing and real-time transmission of invoice data aims to combat tax evasion, reduce the tax gap, and improve the efficiency of tax collection, while also reducing the administrative burden on businesses. The Ministry of Finance of the Slovak Republic is preparing legislation to align the rules with the European standard. At the same time, systems for the implementation of electronic invoicing are being developed. The legislative process is expected to be completed by the end of 2025, with the legislation entering into force on 1 January 2027, allowing affected entities and the Financial Administration of the Slovak Republic sufficient time to develop new information systems or to integrate changes into existing systems.</p>
Comments	
State of play	

CSR 1 Subpart 6: Reduce the risks related to household debt by supporting housing supply and the expansion of the rental market.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:10 PM)</p> <p>Support for social inclusion and housing: The investment focuses on improving access to adequate and sustainable housing for vulnerable groups and strengthening social support services to foster inclusion and prevent homelessness. (1) Support for homelessness prevention and housing retention is based on housing-led approaches combined with social support, targeting vulnerable populations at risk of losing their homes. A dedicated call (€9.2 million) was closed in April 2024, with 44 approved projects now being launched across various regions of Slovakia. (2) The national project Field Social Work and Community Centres (€250 million) provides individualized assistance to people at risk of poverty and social exclusion. The project is currently being implemented nationwide and contributes to community-based social inclusion efforts.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (04/04/2025 11:34 AM)</p> <p>Social Climate Fund: The fund aims to compensate for the social impacts of introducing emissions trading in the buildings and road transport sectors from 2027, focusing on the most vulnerable groups. The preparation of the Social Climate Plan is coordinated by NIKA with support from experts under the European Commission's Technical Support Instrument (TSI). Since July 2024, expert and public consultations have been held with relevant stakeholders to identify final measures. In March 2025, the draft was submitted for environmental impact assessment. An informal submission to the European Commission is planned for 15 May 2025, with the final version due by 30 June 2025.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (28/04/2025 17:03 PM)</p> <p>Expansion of rental housing supply: The aim of implementing the Act on State Support for Rental Housing is to increase the availability of affordable housing through private investments, with a functional agency responsible for issuing and overseeing projects playing a key role. The Government of the Slovak Republic approved the criteria and the proposal for the selection of investment partners. The first contracts with investors (KOOPERATIVA and WBG) have already entered into force, and the fulfillment of contractual obligations has begun. In February 2025, the registration of applicants for 70 rental apartments in the first project was launched. In April 2025, the Government of the Slovak Republic approved an investment agreement with a new partner, Slovak Affordable Living SICAV, which plans to build, acquire, and operate at least 3,000 apartments.</p>
Entry 4	<p>MEASURE TYPE: Adopted (03/04/2025 13:11 PM)</p> <p>Amendment to the Construction Act: The amendment to the Building Act aims to modernise construction regulations by streamlining permitting processes, merging spatial planning and building procedures, and strengthening property rights. The goal is to shorten approval timelines and reduce administrative burdens. The law was adopted and entered into force on 1 April 2025.</p>
Comments	
State of play	

## CSR.2024.2

CSR 2 Subpart 1: Ensure effective governance, strengthen administrative capacity to manage EU funds, accelerate investments and maintain momentum in the implementation of reforms. Address relevant challenges to allow for continued, swift and effective implementation of the recovery and resilience plan, including the REPowerEU chapter, ensuring completion of reforms and investments by August 2026. Accelerate the implementation of the cohesion policy programme. In the context of its mid-term review, continue focusing on the agreed priorities, taking action to better address the investment needs in the sustainable use of natural resources, while considering the opportunities provided by the Strategic Technologies for Europe Platform initiative to improve competitiveness.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (04/04/2025 13:46 PM)</p> <p>Inter-ministerial programme for research, development and innovation: Programme budgeting of R&amp;D&amp;I expenditures will enhance the efficiency and transparency of the management and oversight of financial resources allocated to individual ministries. An inter-ministerial budget programme has been established as part of the state budget. It is being implemented in cooperation with the Office of the Deputy Prime Minister for the Recovery Plan and the Knowledge Economy and selected central government bodies. Its role is expected to be further strengthened following the adoption of a new R&amp;D&amp;I Act, which will also provide it with a legal basis.</p>
Comments	
State of play	

## CSR.2024.3

CSR 3 Subpart 1: Strengthen the effectiveness, independence and integrity of the judicial and anticorruption system,

Measures	
Entry 1	<p>MEASURE TYPE: Announced (04/04/2025 14:35 PM)</p> <p>Improving the current mechanism for the management of seized and confiscated property: The legislative changes will ensure the efficient administration of confiscated property and its return in the framework of international cooperation. A draft law on judicial cooperation in criminal matters has already been submitted to the inter-ministry comment procedure and is expected to be adopted by the Government in May 2024. Directive (EU) 2024/1260 on asset recovery and confiscation came into force on May 22, 2024, with a transposition deadline of November 23, 2026. The responsible ministry plans to present the transposing legislation in 2026.</p>
Entry 2	<p>MEASURE TYPE: Announced (04/04/2025 10:43 AM)</p> <p>Modernisation of private law – recodification of company law The aim of the recodification is to simplify the involvement of shareholders in company management, including the digitalisation of decision-making processes, to strengthen the protection of affected parties, and to enhance transparency in identifying ultimate beneficial owners. The recodification of the Civil Code is expected to be approved by the Slovak government in December 2025, with the legislative process set to begin in the summer of this year.</p>
Comments	
State of play	

CSR 3 Subpart 2: including by ensuring that adequate safeguards for the effective investigation and prosecution of high-level corruption cases are in place.

Measures	
Comments	
State of play	

CSR 3 Subpart 3: Improve competitiveness and productivity, including by ensuring transparency and competition in public procurement processes, to promote good governance and improve the effectiveness of public spending.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:47 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to</p>

	<p>provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:38 PM)</p> <p>Support for business innovation, development, and internationalisation: The Ministry of Economy of the Slovak Republic (MH SR) and its affiliated organisations aim to support businesses in enhancing their competitiveness through: 1) Support for industrial research, experimental development and innovation via demand-driven calls, innovation vouchers, and expert services. 2) Support for internationalisation and SME development through vouchers and advisory services. 3) Support for business investments in the form of repayable assistance. (1) In December 2024, MH SR launched three calls worth €77 million to support industrial research and experimental development. In March 2025, SIEA launched a €1.5 million call under the project Enhancing the Innovation Performance of the Slovak Economy 2. (2) The Slovak Business Agency is launching the project Horizontal Support for Small and Medium-sized Enterprises (€7 million). The follow-up project Support for SME Internationalisation 2 is also being rolled out. (3) From 2025, based on agreements with commercial banks, Slovak Investment Holding will provide businesses with support through loans that include a grant component.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (28/04/2025 16:41 PM)</p> <p>Coordination of the lifelong learning system with the needs of the labour market: The first national project (EUR 30 million) will strengthen the role of the Alliance of Sectoral Councils in forecasting labour market needs and identifying shortage occupations. The second project (EUR 42.2 million) will support skills development and the requalification of jobseekers, prospective jobseekers, and young jobseekers under 30 years of age in a NEET situation. The national project ASR has been under implementation since October 2023 and has, for example, produced Human Resources Development Strategies in individual sectors. The national project Skills for the Labour Market was launched in April 2024 and will be implemented until the end of March 2026.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (04/04/2025 11:19 AM)</p> <p>Updating the national curriculum for vocational education: The new national curricula (ŠVP) respond to changes in the Education Act in line with the principles of inclusive education. At the same time, educational standards across all fields of study will be updated to better align with labour market needs. The new curricula are currently being discussed within the relevant working groups of the Slovak Government Council for Vocational Education and Training.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (28/04/2025 16:32 PM)</p> <p>Improving the efficiency of higher education processes In cooperation with universities and their representative bodies, inefficient processes will be improved, particularly in relations with state authorities (such as the selection of board members, approval of universities' long-term strategies, and others). The measure has been reflected in an amendment to the Higher Education Act, effective from 1 February 2025. Implementation is continuing with the preparation of a new act, which is expected to be approved by the Government of the Slovak Republic later this year. The new legislation, primarily focused on the area of studies, has been renamed the "New Higher Education Act."</p>
Entry 6	<p>MEASURE TYPE: Not Defined (04/04/2025 10:54 AM)</p> <p>Optimising the school network for 21st century needs: The optimisation aims to increase the efficiency, effectiveness, and quality of education in the regional school system. The measure will introduce transparent criteria for school founders, establish clear rules for the inclusion and removal of schools from the network, and strengthen the role of the State School Inspection (ŠŠI) as well as support for schools and teachers. The Final Report of the Spending Review on Primary and Secondary Schools is currently being prepared. It proposes changes to the rules for including and removing schools from the network. These optimisation requirements will subsequently be reflected in new legislation.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (04/04/2025 10:38 AM)</p> <p>New Business Register: The legislative amendment will reflect the new requirements of the modern business register information system introduced through investments under the Recovery and Resilience Plan. To ensure up-to-date data, the automated exchange of information between registers and databases will be improved both within Slovakia and at the EU level. Consultations with the business sector on the draft Business Register Act are currently underway. The draft law will be submitted to the Slovak government for discussion no later than June 2025.</p>
Entry 8	<p>MEASURE TYPE: Not Defined (04/04/2025 10:27 AM)</p> <p>Introduction of a Register of Land Use Rights: The Register of Land Use Rights is a temporary solution to the fragmentation and inconsistencies in land ownership in Slovakia. It aims to address the issue of proving land use rights until land consolidation processes are completed. The Ministry of Agriculture and Rural Development is currently finalising the legislative wording of the draft law, which will subsequently be submitted for interdepartmental review.</p>
Entry 9	<p>MEASURE TYPE: Not Defined (03/04/2025 15:06 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 10	<p>MEASURE TYPE: Implemented (04/04/2025 13:55 PM)</p>

	<p>Strengthening value for money in the public procurement system: The Public Procurement Office is cooperating with the OECD on a project aimed at contributing to a more efficient public procurement system in Slovakia, in particular by strengthening the application of the principle of value for money, including the most economically advantageous tenders (MEAT) in public procurement procedures. This should result in the development of guidelines and templates on the use of MEAT criteria or an action plan for training in the use of MEAT criteria. The project was completed in April 2024 and delivered outputs such as training activities, manuals, good practice examples, templates, and guidelines related to the use of MEAT criteria. The UVO continues to monitor and report performance indicators from a value-for-money perspective in public procurement.</p>
Entry 11	<p>MEASURE TYPE: Implemented (04/04/2025 13:52 PM)</p> <p>Introduction of performance-based contracts in the Slovak Academy of Sciences (SAV): Performance contracts between the Presidium of the Slovak Academy of Sciences (SAS) and its institutes will set specific goals and measurable indicators, thereby strengthening planning and performance at the institute level. The SAS introduced performance contracts in 2024.</p>
Entry 12	<p>MEASURE TYPE: Implemented (04/04/2025 13:47 PM)</p> <p>Introduction of a forward-looking funding plan for research, development and innovation: The preliminary funding plan will increase the predictability of support, which may encourage greater participation of researchers and businesses in calls and improve the average quality of projects. The plan will be prepared annually for the upcoming year, with a three-year outlook. On 14 March 2024, the Government Council for Science, Technology and Innovation approved the first Preliminary Funding Plan for research, development, and innovation support for the period 2024–2026.</p>
Entry 13	<p>MEASURE TYPE: Implemented (04/04/2025 13:45 PM)</p> <p>Inter-ministerial programme for research, development and innovation: Programme budgeting of R&amp;D&amp;I expenditures will enhance the efficiency and transparency of the management and oversight of financial resources allocated to individual ministries. An inter-ministerial budget programme has been established as part of the state budget. It is being implemented in cooperation with the Office of the Deputy Prime Minister for the Recovery Plan and the Knowledge Economy and selected central government bodies. Its role is expected to be further strengthened following the adoption of a new R&amp;D&amp;I Act, which will also provide it with a legal basis.</p>
Entry 14	<p>MEASURE TYPE: Announced (04/04/2025 10:43 AM)</p> <p>Modernisation of private law – recodification of company law The aim of the recodification is to simplify the involvement of shareholders in company management, including the digitalisation of decision-making processes, to strengthen the protection of affected parties, and to enhance transparency in identifying ultimate beneficial owners. The recodification of the Civil Code is expected to be approved by the Slovak government in December 2025, with the legislative process set to begin in the summer of this year.</p>
Entry 15	<p>MEASURE TYPE: Announced (28/04/2025 14:36 PM)</p> <p>Industrial Policy of the Slovak Republic 2027–2035: The measure responds to geopolitical changes and new legislative initiatives impacting Slovakia's competitiveness. A key step will be an analysis of industrial potential, needs, and challenges. The draft industrial strategy will build on Mario Draghi's report and the forthcoming European Industrial Deal, taking into account the national economy and geopolitical resilience. The Ministry of Economy of the Slovak Republic has launched the preparation of the industrial policy, with initial meetings currently taking place to define its framework and gather input data. The material will be developed in 2026, with final approval expected in the second quarter of 2027.</p>
Entry 16	<p>MEASURE TYPE: Adopted (04/04/2025 14:17 PM)</p> <p>DRG system - launch of DRG reimbursement The goal is to introduce DRG-based reimbursements for 15–20% of total hospital care in 2024, covering areas such as neonatal care, joint replacements, and selected oncology and cardiology procedures. On 1 April 2024, a decree of the Ministry of Health entered into force, mandating DRG reimbursement for 15% of inpatient hospital care.</p>
Entry 17	<p>MEASURE TYPE: Adopted (04/04/2025 13:33 PM)</p> <p>Simplifying the conditions for the admission of highly skilled workers to the labour market: The transposition of the EU directive into national legislation will make blue cards, which serve as residence permits for highly skilled workers from third countries, more attractive. It would significantly simplify a number of conditions for the admission of such workers to the Slovak labour market. The Blue Card directive was implemented through an amendment to the Act on the Residence of Foreigners, which entered into force on 15 July 2024.</p>
Entry 18	<p>MEASURE TYPE: Adopted (04/04/2025 10:59 AM)</p> <p>Attracting top experts to universities: The measure aims to improve the quality of higher education by supporting top-level experts. It adjusts the process for appointing professors and associate professors to ensure that these positions are filled by individuals with the highest qualifications in their field. The amendment to the Higher Education Act entered into force on 1 February 2025.</p>
Entry 19	<p>MEASURE TYPE: Adopted (03/04/2025 12:54 PM)</p> <p>Targeted Child Tax Credit Reform: The aim of the reform of the child tax credit is to improve the state of public finances by providing more targeted support to families, particularly low-income households. The law was adopted and entered into force on 1 January 2025.</p>
Entry 20	<p>MEASURE TYPE: Adopted (03/04/2025 12:52 PM)</p>

	Replacement of Parental Pension with Tax Assignment to Parents: The measure replaces the parental pension with a tax assignment mechanism that allows taxpayers to allocate an additional 2% of their paid income tax to their parents. This reduces public expenditure and improves the long-term sustainability of the pension system. The law was adopted and entered into force on 1 January 2025.
Comments	
State of play	

CSR 3 Subpart 4: Strengthen the teaching of basic skills,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 17:07 PM)</p> <p>Support of innovation in education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 16:44 PM)</p> <p>Action Plan for the Digitalisation and Digital Transformation of Education in the Slovak Republic for 2025–2027: The aim of the Action Plan is to modernise the Slovak education system through the systematic digitalisation of the learning environment. The plan builds on the Education Informatization Programme until 2030 and is part of the broader Digital Transformation Strategy of Slovakia until 2030. It focuses on introducing uniform standards for digital equipment across all levels of schools. At the same time, it supports the development of sustainable digitalisation plans, methodological and training support for schools, the development of digital skills among pupils and teachers, the introduction of assistive technologies, and ensuring the accessibility of electronic outputs. The Action Plan was officially published on 15 January 2025, and the implementation of new measures began during the first quarter of 2025. Preparations are currently underway for setting digital equipment standards and planning projects to modernise school infrastructure. In parallel, methodological and training activities are being prepared, including pilot support for digital coordinators and the publication of digital learning materials.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (04/04/2025 11:19 AM)</p> <p>Updating the national curriculum for vocational education: The new national curricula (ŠVP) respond to changes in the Education Act in line with the principles of inclusive education. At the same time, educational standards across all fields of study will be updated to better align with labour market needs. The new curricula are currently being discussed within the relevant working groups of the Slovak Government Council for Vocational Education and Training.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (04/04/2025 11:09 AM)</p> <p>Increasing the attractiveness of the teaching profession: The increase in teachers' salaries will help stabilise staffing levels in schools and enhance the attractiveness of the teaching profession. The aim of introducing a compensation allowance is to support teachers in regions facing staff shortages. According to the approved plan of the Slovak government, salaries of teaching and professional staff in regional education will increase by 7% as of 1 September 2025, and by an additional 7% from 1 January 2026. The compensation allowance, introduced by an amendment to the School Financing Act, has been in effect since 1 January 2025.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 10:53 AM)</p> <p>Optimising the school network for 21st century needs: The optimisation aims to increase the efficiency, effectiveness, and quality of education in the regional school system. The measure will introduce transparent criteria for school founders, establish clear rules for the inclusion and removal of schools from the network, and strengthen the role of the State School Inspection (ŠŠI) as well as support for schools and teachers. The Final Report of the Spending Review on Primary and Secondary Schools is currently being prepared. It proposes changes to the rules for including and removing schools from the network. These optimisation requirements will subsequently be reflected in new legislation.</p>
Entry 6	<p>MEASURE TYPE: Adopted (04/04/2025 11:12 AM)</p> <p>Mandatory education for children of foreigners: The reform introduces compulsory education for children of foreigners and provides language support, thereby promoting their integration and facilitating their entry into the labour market. As of 1 September 2025, an amendment to the law will require that children be enrolled in education within three months of initiating the procedure for temporary refuge. Language support for foreign children is provided through normative contributions for language courses.</p>
Entry 7	<p>MEASURE TYPE: Adopted (03/04/2025 13:09 PM)</p> <p>Strengthening inclusion and desegregation in education: The proposed legislative changes aim to improve the inclusiveness and accessibility of education by eliminating double-shift operations, strengthening support for linguistic minorities and children with special educational needs (SEN), enabling lower secondary vocational education for pupils with intellectual disabilities, and introducing an early warning system to prevent early school leaving. -The amendment to the Education Act, effective from 1 January 2025, introduces morning-only classes, with full implementation required by 31 August 2029. -The same amendment also enhances education for linguistic minorities</p>

	and pupils with SEN by introducing adaptation classes, instruction in minority languages, and support measures tailored to individual student needs. -The option to obtain lower secondary vocational education for pupils with mild intellectual disabilities has been legally established through an amendment to the Act on Upbringing and Education.
Comments	
State of play	

CSR 3 Subpart 5: including for children from disadvantaged backgrounds such as from marginalised Roma communities,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 17:11 PM)</p> <p>Support of innovation in education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:10 PM)</p> <p>Support for social inclusion and housing: The investment focuses on improving access to adequate and sustainable housing for vulnerable groups and strengthening social support services to foster inclusion and prevent homelessness. (1) Support for homelessness prevention and housing retention is based on housing-led approaches combined with social support, targeting vulnerable populations at risk of losing their homes. A dedicated call (€9.2 million) was closed in April 2024, with 44 approved projects now being launched across various regions of Slovakia. (2) The national project Field Social Work and Community Centres (€250 million) provides individualized assistance to people at risk of poverty and social exclusion. The project is currently being implemented nationwide and contributes to community-based social inclusion efforts.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (04/04/2025 11:18 AM)</p> <p>Updating the national curriculum for vocational education: The new national curricula (ŠVP) respond to changes in the Education Act in line with the principles of inclusive education. At the same time, educational standards across all fields of study will be updated to better align with labour market needs. The new curricula are currently being discussed within the relevant working groups of the Slovak Government Council for Vocational Education and Training.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (04/04/2025 11:09 AM)</p> <p>Increasing the attractiveness of the teaching profession: The increase in teachers' salaries will help stabilise staffing levels in schools and enhance the attractiveness of the teaching profession. The aim of introducing a compensation allowance is to support teachers in regions facing staff shortages. According to the approved plan of the Slovak government, salaries of teaching and professional staff in regional education will increase by 7% as of 1 September 2025, and by an additional 7% from 1 January 2026. The compensation allowance, introduced by an amendment to the School Financing Act, has been in effect since 1 January 2025.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 11:03 AM)</p> <p>Support and optimisation of special educational facilities: Measures aim to improve conditions in special educational facilities (ŠVZ) through increased funding for repairs, infrastructure modernisation, strengthened professional staff, and the introduction of quality standards. The system is also being reviewed with a focus on inclusion and desegregation. ŠVZ facilities are gradually receiving funding from the Ministry of Education for reconstruction and upgrades. Two facilities have been removed from the network due to inadequate conditions, and a comprehensive system review is underway. ŠVZ staff have become eligible for a new compensation allowance for pedagogical and professional employees, and legislation is being prepared to introduce entitlement to paid leave and mandatory professional training.</p>
Entry 6	<p>MEASURE TYPE: Adopted (04/04/2025 11:12 AM)</p> <p>Mandatory education for children of foreigners: The reform introduces compulsory education for children of foreigners and provides language support, thereby promoting their integration and facilitating their entry into the labour market. As of 1 September 2025, an amendment to the law will require that children be enrolled in education within three months of initiating the procedure for temporary refuge. Language support for foreign children is provided through normative contributions for language courses.</p>
Entry 7	<p>MEASURE TYPE: Adopted (03/04/2025 13:08 PM)</p> <p>Strengthening inclusion and desegregation in education: The proposed legislative changes aim to improve the inclusiveness and accessibility of education by eliminating double-shift operations, strengthening support for linguistic minorities and children with special educational needs (SEN), enabling lower secondary vocational education for pupils with intellectual disabilities, and introducing an early warning system to prevent early school leaving. -The amendment to the Education Act, effective from 1 January 2025, introduces morning-only classes, with full implementation required by 31 August 2029. -The same amendment also enhances education for linguistic minorities and pupils with SEN by introducing adaptation classes, instruction in minority languages, and support measures tailored to individual student needs. -The option to obtain lower secondary vocational education for pupils with mild intellectual disabilities has been legally established through an amendment to the Act on Upbringing and Education.</p>

Comments
State of play

CSR 3 Subpart 6: and increase the availability and use of affordable high-quality early childhood education and care for children under the age of 3.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 17:04 PM)</p> <p>Support for Innovation in Education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.</p>
Entry 2	<p>MEASURE TYPE: Announced (28/04/2025 16:23 PM)</p> <p>Support for early childhood care: The measure (over EUR 40 million) aims to improve the availability and quality of childcare services for children under the age of three. It will support the development of infrastructure for childcare facilities (nurseries), the strengthening of staffing capacities in nurseries, and the development of parenting skills among parents of young children, particularly those from socially disadvantaged backgrounds. The activities will be implemented through demand-driven calls under the Slovakia Programme, planned for 2025 in line with the Action Plan for 2023–2025 accompanying the National Strategy for the Development of Coordinated Early Intervention and Early Childhood Care Services 2022–2030.</p>
Comments	
State of play	

CSR 3 Subpart 7: Strengthen resource waste management and reuse of municipal and packaging waste.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (03/04/2025 14:09 PM)</p> <p>Waste Management Strategy and Action Plan: The strategy and action plan will define the goals and measures in the area of waste management for a period of 10 to 15 years, focusing on increasing recycling rates and reducing the landfilling of municipal waste. In 2024, consultations were held with more than 150 stakeholders. The outcomes of these meetings are currently being finalised into a draft set of objectives and measures. The document will subsequently be submitted for approval.</p>
Entry 2	<p>MEASURE TYPE: Announced (03/04/2025 14:30 PM)</p> <p>Improving the efficiency of support provided by the Environmental Fund: The amendment to the Environmental Fund Act will improve the Fund's efficiency and enable a more flexible response to the needs of support beneficiaries. The draft amendment is currently being prepared and is expected to enter into force by the end of 2025.</p>
Entry 3	<p>MEASURE TYPE: Announced (03/04/2025 14:20 PM)</p> <p>Approval of the roadmap for a circular economy: The aim of this strategic material is to support the transition of the Slovak economy to a circular model. The proposed measures will focus on construction, food and bio-waste, economic instruments, sustainable consumption and production. In 2022, a project in cooperation between the MoEW, the EC and the OECD was successfully completed, the conclusions of which will serve as an analytical basis for the development of a national roadmap for a circular economy. As of 2025, it is being developed with the Slovak Environmental Agency as part of a national project on circular economy awareness. Key aspects are being integrated into the Long-term Waste Management Strategy 2025–2035, addressing circular material use, food and textile waste, construction, and economic incentives.</p>
Comments	
State of play	

CSR 3 Subpart 8: and the conservation of natural resources by mainstreaming nature-based solutions and finalising zonation of nature-protected areas.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 11:11 AM)</p>



	In line with the Water Policy Concept, a new system of payments for water management services will be introduced to strengthen the application of the "polluter pays" principle. A draft amendment to the Water Act is currently undergoing preliminary inter-ministerial consultation; it proposes lowering the threshold values for charging water abstraction and discharge.
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 16:32 PM)</p> <p>The aim of the updated National Biodiversity Strategy and Action Plan (NBSAP) is to establish a comprehensive set of activities and measures to halt biodiversity loss and accelerate the transition to a green economy that uses natural resources more efficiently. The deadline for submitting the material was extended, with the approval of the Government of the Slovak Republic, to December 2025. The Ministry of the Environment of the Slovak Republic is currently finalising the document, which will then be submitted for environmental impact assessment.</p>
Entry 3	<p>MEASURE TYPE: Announced (03/04/2025 14:30 PM)</p> <p>Improving the efficiency of support provided by the Environmental Fund: The amendment to the Environmental Fund Act will improve the Fund's efficiency and enable a more flexible response to the needs of support beneficiaries. The draft amendment is currently being prepared and is expected to enter into force by the end of 2025.</p>
Entry 4	<p>MEASURE TYPE: Adopted (03/04/2025 13:39 PM)</p> <p>Speeding up and streamlining the environmental impact assessment process: The amendment to the law will accelerate and streamline environmental assessment and permitting processes, for example by reducing the scope for bureaucratic delays and eliminating so-called gold-plating. The law entered into force on 1 January 2025.</p>
Comments	
State of play	



#### CSR.2023.1

CSR 1 Subpart 1: Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that these are targeted at protecting vulnerable households and firms, fiscally affordable, and preserve incentives for energy savings.

Measures
Comments
State of play

CSR 1 Subpart 2: Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 5.7%.

Measures
Comments
State of play

CSR 1 Subpart 3: Preserve nationally financed public investment and ensure the effective absorption of RRF grants and other EU funds, in particular to foster the green and digital transitions.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:48 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Comments	
State of play	

CSR 1 Subpart 4: For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, to achieve a prudent medium-term fiscal position.

Measures	
Entry 3	<p>MEASURE: Not defined (28/04/2025 18:39 PM)</p> <p>Implementation of Budget Preparation Based on Unchanged Policy Scenarios:</p> <p>The goal of the measure is the full implementation of budgeting based on Unchanged Policy Scenarios (NPC) as a starting point for the preparation of the public administration budget and expenditure limits. NPC scenarios currently refine the operational base of chapters and public administration entities. For the Social Insurance Agency, the General Health Insurance Company, railways, local governments, and personal expenditures of the state budget, NPC scenarios also serve as the direct starting base for the budget proposal. The broader use of NPC scenarios across the entire public administration budget is the subject of further discussion and will also be part of the technical cooperation with the International Monetary Fund (IMF).</p>
Entry 4	<p>MEASURE: Not defined (28/04/2025 18:39 PM)</p> <p>Preparation of the Draft Amendment to the Constitutional Law on Fiscal Responsibility (Adjustment of the Debt Brake):</p>

	<p>The amendment to the debt brake is necessary to ensure a predictable fiscal policy. Without its adoption, the Slovak government would have to prepare a balanced budget for 2026 or 2027, which would result in a sudden and excessively restrictive fiscal policy with potentially negative impacts on economic growth.</p> <p>Currently, expert discussions are ongoing regarding the preparation of the draft amendment to the constitutional law, particularly concerning the setting of parameters for the debt brake, sanction bands, and measures. A constitutional majority is required for the final approval of the amendment.</p>
Comments	
State of play	

CSR 1 Subpart 5: Make the tax mix more efficient and more supportive of inclusive and sustainable growth, including by leveraging the potential of environmental and property taxation.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 11:12 AM)</p> <p>In line with the Water Policy Concept, a new system of payments for water management services will be introduced to strengthen the application of the "polluter pays" principle. A draft amendment to the Water Act is currently undergoing preliminary inter-ministerial consultation; it proposes lowering the threshold values for charging water abstraction and discharge.</p>
Entry 2	<p>MEASURE TYPE: Adopted (03/04/2025 12:55 PM)</p> <p>Targeted Child Tax Credit Reform: The aim of the reform of the child tax credit is to improve the state of public finances by providing more targeted support to families, particularly low-income households. The law was adopted and entered into force on 1 January 2025.</p>
Comments	
State of play	

CSR 1 Subpart 6: Continue to strengthen tax compliance, including by further digitalising the tax administration.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:27 PM)</p> <p>Reducing the VAT gap and improving collection efficiency: The legislative definition of tax fraud, combined with soft-warning notifications based on a "three strikes and you're out" approach, will enable easier assessment of involvement in fraud and support the psychological effect of encouraging tax compliance. A symposium on the legislative definition of tax fraud was held in November 2024, and a decision by the Ministry of Finance of the Slovak Republic on the next steps is pending. Soft-warning notifications were partially introduced in 2019, with full implementation planned for 2026.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 14:34 PM)</p> <p>Enhancement of Electronic Financial Administration Services and Pro-Client Approach: The introduction of QR codes in documents issued by state institutions aims to simplify payments, eliminate manual data entry, reduce error rates, and enhance user satisfaction by streamlining the process. Pre-filled tax returns will also be developed, using an assistant tool that processes data from certificates of taxable income to automatically populate tax return forms. All three phases of introducing QR codes into documents issued by bailiffs, inspectors, and administrators were launched in June 2024. QR codes for excise duty payments were completed in April 2025, and QR codes for import payments are planned to be introduced in 2026. An analysis of the pre-filing of tax returns using the assistant tool is scheduled for 2025, with the expected implementation for tax returns submitted in 2026 for the 2025 tax year.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (28/04/2025 14:33 PM)</p> <p>Electronic Invoicing: The introduction of electronic invoicing and real-time transmission of invoice data aims to combat tax evasion, reduce the tax gap, and improve the efficiency of tax collection, while also reducing the administrative burden on businesses. The Ministry of Finance of the Slovak Republic is preparing legislation to align the rules with the European standard. At the same time, systems for the implementation of electronic invoicing are being developed. The legislative process is expected to be completed by the end of 2025, with the legislation entering into force on 1 January 2027, allowing affected entities and the Financial Administration of the Slovak Republic sufficient time to develop new information systems or to integrate changes into existing systems.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (28/04/2025 16:30 PM)</p> <p>Streamlining tax arrears recovery processes: The Act on Tax Administration is being amended with the aim of increasing the efficiency of tax debt recovery by introducing innovative legal instruments and modernising existing ones. Currently, discussions are ongoing between the Financial Administration of the Slovak Republic and the Ministry of Finance of the Slovak Republic on the wording of the legislative</p>

	amendment, which has already passed the preliminary consultation process with a favourable opinion from the commission. At the same time, non-legislative measures to improve the efficiency of tax debt recovery and to prevent the creation of tax arrears are being implemented. These measures include, for example, the diversification of tax enforcement methods, intensified field activities by tax enforcers, and targeted use of safeguarding instruments, such as preliminary measures and liens, particularly in high-risk taxpayer segments.
Comments	
State of play	

CSR 1 Subpart 7: Reduce the risks related to household debt by supporting housing supply and the expansion of the rental market.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:10 PM)</p> <p>Support for social inclusion and housing: The investment focuses on improving access to adequate and sustainable housing for vulnerable groups and strengthening social support services to foster inclusion and prevent homelessness. (1) Support for homelessness prevention and housing retention is based on housing-led approaches combined with social support, targeting vulnerable populations at risk of losing their homes. A dedicated call (€9.2 million) was closed in April 2024, with 44 approved projects now being launched across various regions of Slovakia. (2) The national project Field Social Work and Community Centres (€250 million) provides individualized assistance to people at risk of poverty and social exclusion. The project is currently being implemented nationwide and contributes to community-based social inclusion efforts.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 17:03 PM)</p> <p>Expansion of rental housing supply: The aim of implementing the Act on State Support for Rental Housing is to increase the availability of affordable housing through private investments, with a functional agency responsible for issuing and overseeing projects playing a key role. The Government of the Slovak Republic approved the criteria and the proposal for the selection of investment partners. The first contracts with investors (KOOOPERATIVA and WBG) have already entered into force, and the fulfillment of contractual obligations has begun. In February 2025, the registration of applicants for 70 rental apartments in the first project was launched. In April 2025, the Government of the Slovak Republic approved an investment agreement with a new partner, Slovak Affordable Living SICAV, which plans to build, acquire, and operate at least 3,000 apartments.</p>
Entry 3	<p>MEASURE TYPE: Adopted (03/04/2025 13:12 PM)</p> <p>Amendment to the Construction Act: The amendment to the Building Act aims to modernise construction regulations by streamlining permitting processes, merging spatial planning and building procedures, and strengthening property rights. The goal is to shorten approval timelines and reduce administrative burdens. The law was adopted and entered into force on 1 April 2025.</p>
Comments	
State of play	

#### CSR.2023.2

CSR 2 Subpart 1: Maintain the momentum in the steady implementation of the recovery and resilience plan and, following the recent submission of the addendum, including the REPowerEU chapter, rapidly start the implementation of the related measures. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.

Measures
Comments
State of play

## CSR 3 Subpart 1: Reduce the economy's reliance on fossil fuels, in particular natural gas in industry and heating, and diversify imports of fossil fuels.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:48 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:35 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:29 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (07/04/2025 13:25 PM)</p> <p>Green energy for households and businesses: Support for the installation of renewable energy sources (RES) is provided through voucher schemes for both households and businesses: 1) The "Green for Households" project (€107.7 million) enables households to receive a 50% contribution for green technologies such as heat pumps, photovoltaics, or wind turbines. 2) The "Green Solidarity" project (€28.4 million) targets low-income households, offering up to 90% support for photovoltaics, solar collectors, and biomass systems. 3) The "Green for Businesses" project (€66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and the use of RES. The "Green for Households" and "Green Solidarity" projects are already operating as voucher schemes announced by the Slovak Innovation and Energy Agency (SIEA). The pilot "Green for Businesses" project has been prepared in accordance with the new de minimis aid rules, with the support ceiling increased to €300,000 over a period of three years compared to the previous scheme.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (03/04/2025 13:23 PM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with a focus on legislative adjustments and harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy is currently preparing the legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and regulatory changes is expected to be adopted by the end of 2025.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (03/04/2025 14:12 PM)</p> <p>Modernisation Fund - State aid scheme for the decarbonisation of industry: The scheme is intended to contribute to the reduction of greenhouse gas emissions by supporting industrial decarbonisation projects that will lead to primary energy savings, reduce final energy consumption and introduce the use of advanced environmental technologies in industrial production. The Ministry of the Environment is currently preparing the second round of the call. Under the first round, with an allocation of just under EUR 470 million, contracts have so far been signed with four beneficiaries amounting to nearly EUR 141 million. The successful applicant, U. S. Steel Košice, s.r.o., has requested an extension of the deadline for signing the contract (EUR 300 million), due to a lack of significant progress in the transaction between Nippon Steel Corporation and U. S. Steel.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (03/04/2025 15:04 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 8	<p>MEASURE TYPE: Announced (15/03/2024 14:13 PM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic: The first-ever climate law will help align Slovakia and the EU to achieve their 2030 climate goals, including climate neutrality by 2050 at the latest. The law passed the MPK in 2023, but was withdrawn</p>

	from the legislative process following a decision by the Economic and Social Council of the Slovak Republic. Acceptable wording is being sought for departmental policies.
Comments	
State of play	

CSR 3 Subpart 2: Accelerate the deployment of renewables, particularly for wind, solar, geothermal and renewable gases, in line with relevant sustainability criteria.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:48 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:34 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:28 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (07/04/2025 13:24 PM)</p> <p>Green energy for households and businesses: Support for the installation of renewable energy sources (RES) is provided through voucher schemes for both households and businesses: 1) The "Green for Households" project (€107.7 million) enables households to receive a 50% contribution for green technologies such as heat pumps, photovoltaics, or wind turbines. 2) The "Green Solidarity" project (€28.4 million) targets low-income households, offering up to 90% support for photovoltaics, solar collectors, and biomass systems. 3) The "Green for Businesses" project (€66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and the use of RES. The "Green for Households" and "Green Solidarity" projects are already operating as voucher schemes announced by the Slovak Innovation and Energy Agency (SIEA). The pilot "Green for Businesses" project has been prepared in accordance with the new de minimis aid rules, with the support ceiling increased to €300,000 over a period of three years compared to the previous scheme.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 11:35 AM)</p> <p>Social Climate Fund: The fund aims to compensate for the social impacts of introducing emissions trading in the buildings and road transport sectors from 2027, focusing on the most vulnerable groups. The preparation of the Social Climate Plan is coordinated by NIKA with support from experts under the European Commission's Technical Support Instrument (TSI). Since July 2024, expert and public consultations have been held with relevant stakeholders to identify final measures. In March 2025, the draft was submitted for environmental impact assessment. An informal submission to the European Commission is planned for 15 May 2025, with the final version due by 30 June 2025.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (03/04/2025 15:04 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 7	<p>MEASURE TYPE: Announced (03/04/2025 14:31 PM)</p> <p>Improving the efficiency of support provided by the Environmental Fund: The amendment to the Environmental Fund Act will improve the Fund's efficiency and enable a more flexible response to the needs of support beneficiaries. The draft amendment is currently being prepared and is expected to enter into force by the end of 2025.</p>

Entry 8	<p>MEASURE TYPE: Announced (15/03/2024 14:13 PM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic: The first-ever climate law will help align Slovakia and the EU to achieve their 2030 climate goals, including climate neutrality by 2050 at the latest. The law passed the MPK in 2023, but was withdrawn from the legislative process following a decision by the Economic and Social Council of the Slovak Republic. Acceptable wording is being sought for departmental policies.</p>
Comments	
State of play	

CSR 3 Subpart 3: Simplify permitting and administrative procedures for deploying renewables, including by establishing 'one-stop shops' and 'go-to' areas.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:28 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (03/04/2025 15:05 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 3	<p>MEASURE TYPE: Announced (15/03/2024 14:13 PM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic: The first-ever climate law will help align Slovakia and the EU to achieve their 2030 climate goals, including climate neutrality by 2050 at the latest. The law passed the MPK in 2023, but was withdrawn from the legislative process following a decision by the Economic and Social Council of the Slovak Republic. Acceptable wording is being sought for departmental policies.</p>
Comments	
State of play	

CSR 3 Subpart 4: Modernise the electricity network and make the procedures for connecting renewables to the grid more efficient and less burdensome.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (03/04/2025 15:05 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 2	<p>MEASURE TYPE: Announced (15/03/2024 14:14 PM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic: The first-ever climate law will help align Slovakia and the EU to achieve their 2030 climate goals, including climate neutrality by 2050 at the latest. The law passed the MPK in 2023, but was withdrawn from the legislative process following a decision by the Economic and Social Council of the Slovak Republic. Acceptable wording is being sought for departmental policies.</p>
Comments	
State of play	



CSR 3 Subpart 5: Accelerate and incentivise deep renovations of public and private buildings.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:34 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (04/04/2025 11:34 AM)</p> <p>Social Climate Fund: The fund aims to compensate for the social impacts of introducing emissions trading in the buildings and road transport sectors from 2027, focusing on the most vulnerable groups. The preparation of the Social Climate Plan is coordinated by NIKA with support from experts under the European Commission's Technical Support Instrument (TSI). Since July 2024, expert and public consultations have been held with relevant stakeholders to identify final measures. In March 2025, the draft was submitted for environmental impact assessment. An informal submission to the European Commission is planned for 15 May 2025, with the final version due by 30 June 2025.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (03/04/2025 15:05 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 4	<p>MEASURE TYPE: Announced (03/04/2025 14:30 PM)</p> <p>Improving the efficiency of support provided by the Environmental Fund: The amendment to the Environmental Fund Act will improve the Fund's efficiency and enable a more flexible response to the needs of support beneficiaries. The draft amendment is currently being prepared and is expected to enter into force by the end of 2025.</p>
Comments	
State of play	

CSR 3 Subpart 6: address energy poverty through housing renovations for low-income households.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 11:34 AM)</p> <p>Social Climate Fund: The fund aims to compensate for the social impacts of introducing emissions trading in the buildings and road transport sectors from 2027, focusing on the most vulnerable groups. The preparation of the Social Climate Plan is coordinated by NIKA with support from experts under the European Commission's Technical Support Instrument (TSI). Since July 2024, expert and public consultations have been held with relevant stakeholders to identify final measures. In March 2025, the draft was submitted for environmental impact assessment. An informal submission to the European Commission is planned for 15 May 2025, with the final version due by 30 June 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (03/04/2025 15:06 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Comments	
State of play	

CSR 3 Subpart 7: and step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:42 PM)</p> <p>Coordination of the lifelong learning system with the needs of the labour market: The first national project (EUR 30 million) will strengthen the role of the Alliance of Sectoral Councils in forecasting labour market needs and identifying shortage occupations. The second project (EUR 42.2 million) will support skills development and the requalification of jobseekers, prospective jobseekers, and young jobseekers under 30 years of age in a NEET situation. The national project ASR has been under implementation since October 2023 and has, for example,</p>

	produced Human Resources Development Strategies in individual sectors. The national project Skills for the Labour Market was launched in April 2024 and will be implemented until the end of March 2026.
Entry 2	<p>MEASURE TYPE: Announced (15/03/2024 14:14 PM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic: The first-ever climate law will help align Slovakia and the EU to achieve their 2030 climate goals, including climate neutrality by 2050 at the latest. The law passed the MPK in 2023, but was withdrawn from the legislative process following a decision by the Economic and Social Council of the Slovak Republic. Acceptable wording is being sought for departmental policies.</p>
Comments	
State of play	



#### CSR.2022.1

CSR 1 Subpart 1: In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (28/02/2023 10:38 AM)</p> <p>Extension of the Tax Revenue Forecast Committee mandate: The mandate of the Tax Revenue Forecast Committee was extended in 2022 with the goal of strengthening the transparency of government budget preparation. Expenditures on disability, widow's and early pensions were added to the list of forecasted items.</p>
Entry 2	<p>MEASURE TYPE: Adopted (01/03/2023 11:50 AM)</p> <p>Amendment to the constitutional law on budgetary responsibility (adjustment of the debt brake) - The proposal, prepared in 2020, is based on experience with the practical use of the current constitutional law, which has shown the need for several changes. It is proposed to switch from gross debt tracking to net debt tracking, to modify the penalty bands as well as the escape clauses. The modification should also align the debt brake mechanism with the expenditure ceilings, but to date the proposal has not received sufficient support.</p>
Comments	
State of play	

CSR 1 Subpart 2: Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:37 PM)</p> <p>The National Digital Decade Plan of the Slovak Republic: The National Digital Decade Plan of the Slovak Republic is the overarching document summarising Slovakia's activities in fulfilling the EU's digital objectives. The plan is in its initial implementation phase, with work underway in four main areas: digital skills and ICT specialists, digital infrastructure, digital transformation of businesses, and digitalisation of public administration. A total of 29 measures will be implemented between 2025 and 2030, with an annual progress report to be submitted to the Government of the Slovak Republic.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (04/04/2025 13:03 PM)</p> <p>Implementation of measures and recommendations under the Strategy and Action Plan for the period 2020-2024 to improve Slovakia's position in the Digital Economy and Society Index (DESI): The aim of the measures is to improve Slovakia's position in the DESI index so that Slovakia is at least in the middle of the DESI ranking. Currently, all measures are in their final implementation phase, except for two planned through 2030. The measures have been carried out in line with defined goals and milestones, allowing for the assessment of their success based on DESI indicators included in the Digital Decade Report.</p>
Entry 3	<p>MEASURE TYPE: Announced (01/03/2023 11:58 AM)</p> <p>Update of the National Energy and Climate Plan (NECP) - By June 2023, an updated version of the NECP will be approved in the context of the new objectives of the Fit for 55 package and the RePowerEU initiative.</p>
Entry 4	<p>MEASURE TYPE: Adopted (28/02/2023 13:14 PM)</p> <p>Adoption of the new Water Policy Concept 2030 - The main mission of the concept is to ensure the gradual restoration of damaged water bodies, to stop water pollution and the decline in groundwater quantity, and to ensure the availability of drinking water in the regions. It defines ten priority interlinked areas with objectives, measures and timeframes for each.</p>
Entry 5	<p>MEASURE TYPE: Adopted (28/02/2023 10:42 AM)</p> <p>Adoption and implementation of the IT expenditures revision timetable: The aim is to improve the quality and effectiveness of government IT systems and decrease operating costs. The revision is expected to be completed in 2023; most of the 2022 tasks have been completed or are at a high stage of development.</p>
Comments	

State of play
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CSR 1 Subpart 3: For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.

Measures	
Entry 1	<p>MEASURE: Not defined (28/04/2025 18:39 PM)</p> <p>Implementation of Budget Preparation Based on Unchanged Policy Scenarios: The goal of the measure is the full implementation of budgeting based on Unchanged Policy Scenarios (NPC) as a starting point for the preparation of the public administration budget and expenditure limits. NPC scenarios currently refine the operational base of chapters and public administration entities. For the Social Insurance Agency, the General Health Insurance Company, railways, local governments, and personal expenditures of the state budget, NPC scenarios also serve as the direct starting base for the budget proposal. The broader use of NPC scenarios across the entire public administration budget is the subject of further discussion and will also be part of the technical cooperation with the International Monetary Fund (IMF).</p>
Entry 2	<p>MEASURE: Not defined (28/04/2025 18:39 PM)</p> <p>Preparation of the Draft Amendment to the Constitutional Law on Fiscal Responsibility (Adjustment of the Debt Brake): The amendment to the debt brake is necessary to ensure a predictable fiscal policy. Without its adoption, the Slovak government would have to prepare a balanced budget for 2026 or 2027, which would result in a sudden and excessively restrictive fiscal policy with potentially negative impacts on economic growth. Currently, expert discussions are ongoing regarding the preparation of the draft amendment to the constitutional law, particularly concerning the setting of parameters for the debt brake, sanction bands, and measures. A constitutional majority is required for the final approval of the amendment.</p>
Comments	
State of play	

CSR 1 Subpart 4: Make the tax mix more efficient and more supportive to inclusive and sustainable growth, including by leveraging the potential of environmental and property taxation.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 11:13 AM)</p> <p>In line with the Water Policy Concept, a new system of payments for water management services will be introduced to strengthen the application of the "polluter pays" principle. A draft amendment to the Water Act is currently undergoing preliminary inter-ministerial consultation; it proposes lowering the threshold values for charging water abstraction and discharge.</p>
Entry 2	<p>MEASURE TYPE: Adopted (03/04/2025 12:56 PM)</p> <p>Targeted Child Tax Credit Reform: The aim of the reform of the child tax credit is to improve the state of public finances by providing more targeted support to families, particularly low-income households. The law was adopted and entered into force on 1 January 2025.</p>
Comments	
State of play	

CSR 1 Subpart 5: Continue to strengthen tax compliance, including by further digitalising tax administration.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:27 PM)</p> <p>Reducing the VAT gap and improving collection efficiency: The legislative definition of tax fraud, combined with soft-warning notifications based on a "three strikes and you're out" approach, will enable easier assessment of involvement in fraud and support the psychological effect of encouraging tax compliance. A symposium on the legislative definition of tax fraud was held in November 2024, and a decision by the Ministry of Finance of the Slovak Republic on the next steps is pending. Soft-warning notifications were partially introduced in 2019, with full implementation planned for 2026.</p>

Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 14:35 PM)</p> <p>Enhancement of electronic financial administration services and pro-client approach: The introduction of QR codes in documents issued by state institutions aims to simplify payments, eliminate manual data entry, reduce error rates, and enhance user satisfaction by streamlining the process. Pre-filled tax returns will also be developed, using an assistant tool that processes data from certificates of taxable income to automatically populate tax return forms. All three phases of introducing QR codes into documents issued by bailiffs, inspectors, and administrators were launched in June 2024. QR codes for excise duty payments were completed in April 2025, and QR codes for import payments are planned to be introduced in 2026. An analysis of the pre-filling of tax returns using the assistant tool is scheduled for 2025, with the expected implementation for tax returns submitted in 2026 for the 2025 tax year.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (28/04/2025 14:33 PM)</p> <p>Electronic Invoicing: The introduction of electronic invoicing and real-time transmission of invoice data aims to combat tax evasion, reduce the tax gap, and improve the efficiency of tax collection, while also reducing the administrative burden on businesses. The Ministry of Finance of the Slovak Republic is preparing legislation to align the rules with the European standard. At the same time, systems for the implementation of electronic invoicing are being developed. The legislative process is expected to be completed by the end of 2025, with the legislation entering into force on 1 January 2027, allowing affected entities and the Financial Administration of the Slovak Republic sufficient time to develop new information systems or to integrate changes into existing systems.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (28/04/2025 16:30 PM)</p> <p>Streamlining tax arrears recovery processes: The Act on Tax Administration is being amended with the aim of increasing the efficiency of tax debt recovery by introducing innovative legal instruments and modernising existing ones. Currently, discussions are ongoing between the Financial Administration of the Slovak Republic and the Ministry of Finance of the Slovak Republic on the wording of the legislative amendment, which has already passed the preliminary consultation process with a favourable opinion from the commission. At the same time, non-legislative measures to improve the efficiency of tax debt recovery and to prevent the creation of tax arrears are being implemented. These measures include, for example, the diversification of tax enforcement methods, intensified field activities by tax enforcers, and targeted use of safeguarding instruments, such as preliminary measures and liens, particularly in high-risk taxpayer segments.</p>
Entry 5	<p>MEASURE TYPE: Implemented (28/02/2023 10:41 AM)</p> <p>Creation of a behavioral unit at the Slovak Ministry of Finance: The behavioral unit was created in 2022 and is a part of the Institute for Financial Policy. Its goal is to apply findings from behavioral research on new policies and test their effectiveness through experiments. The unit is currently working on multiple projects. A notable project conducted last year focused on implementing and testing policies to increase revenues from property taxes.</p>
Entry 6	<p>MEASURE TYPE: Implemented (28/02/2023 10:37 AM)</p> <p>Extension of the Tax Revenue Forecast Committee mandate: The mandate of the Tax Revenue Forecast Committee was extended in 2022 with the goal of strengthening the transparency of government budget preparation. Expenditures on disability, widow's and early pensions were added to the list of forecasted items.</p>
Comments	
State of play	

#### CSR.2022.2

CSR 2 Subpart 1: Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021.

Measures
Comments
State of play

CSR 2 Subpart 2: Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.

Measures
Comments
State of play

## CSR 3 Subpart 1: Reduce overall reliance on fossil fuels and diversify imports of fossil fuels.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:49 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:35 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:29 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (07/04/2025 13:25 PM)</p> <p>Green energy for households and businesses: Support for the installation of renewable energy sources (RES) is provided through voucher schemes for both households and businesses: 1) The "Green for Households" project (€107.7 million) enables households to receive a 50% contribution for green technologies such as heat pumps, photovoltaics, or wind turbines. 2) The "Green Solidarity" project (€28.4 million) targets low-income households, offering up to 90% support for photovoltaics, solar collectors, and biomass systems. 3) The "Green for Businesses" project (€66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and the use of RES. The "Green for Households" and "Green Solidarity" projects are already operating as voucher schemes announced by the Slovak Innovation and Energy Agency (SIEA). The pilot "Green for Businesses" project has been prepared in accordance with the new de minimis aid rules, with the support ceiling increased to €300,000 over a period of three years compared to the previous scheme.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (03/04/2025 13:24 PM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with a focus on legislative adjustments and harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy is currently preparing the legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and regulatory changes is expected to be adopted by the end of 2025.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (03/04/2025 14:13 PM)</p> <p>Modernisation Fund - State aid scheme for the decarbonisation of industry: The scheme is intended to contribute to the reduction of greenhouse gas emissions by supporting industrial decarbonisation projects that will lead to primary energy savings, reduce final energy consumption and introduce the use of advanced environmental technologies in industrial production. The Ministry of the Environment is currently preparing the second round of the call. Under the first round, with an allocation of just under EUR 470 million, contracts have so far been signed with four beneficiaries amounting to nearly EUR 141 million. The successful applicant, U. S. Steel Košice, s.r.o., has requested an extension of the deadline for signing the contract (EUR 300 million), due to a lack of significant progress in the transaction between Nippon Steel Corporation and U. S. Steel.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (03/04/2025 15:03 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 8	<p>MEASURE TYPE: Implemented (28/02/2023 13:10 PM)</p> <p>Launch of Unit 3 of the Mochovce nuclear power plant - The new nuclear unit in Mochovce will cover approximately 13% of Slovakia's total electricity consumption, which will make the country energy self-sufficient in terms of electricity production in 2023.</p>

Entry 9	<p>MEASURE TYPE: Announced (01/03/2023 11:56 AM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic - The first-ever climate law will help align Slovakia's and the EU's 2030 climate goals, including climate neutrality by 2050 at the latest.</p>
Comments	
State of play	

CSR 3 Subpart 2: Accelerate the deployment of renewables by further facilitating grid access, introducing measures to streamline permitting and administrative procedures

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (03/04/2025 14:03 PM)</p> <p>Modernisation Fund - State aid scheme for the decarbonisation of industry: The scheme is intended to contribute to the reduction of greenhouse gas emissions by supporting industrial decarbonisation projects that will lead to primary energy savings, reduce final energy consumption and introduce the use of advanced environmental technologies in industrial production. The Ministry of the Environment is currently preparing the second round of the call. Under the first round, with an allocation of just under EUR 470 million, contracts have so far been signed with four beneficiaries amounting to nearly EUR 141 million. The successful applicant, U. S. Steel Košice, s.r.o., has requested an extension of the deadline for signing the contract (EUR 300 million), due to a lack of significant progress in the transaction between Nippon Steel Corporation and U. S. Steel.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (03/04/2025 15:03 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 3	<p>MEASURE TYPE: Announced (15/03/2024 14:13 PM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic: The first-ever climate law will help align Slovakia and the EU to achieve their 2030 climate goals, including climate neutrality by 2050 at the latest. The law passed the MPK in 2023, but was withdrawn from the legislative process following a decision by the Economic and Social Council of the Slovak Republic. Acceptable wording is being sought for departmental policies.</p>
Entry 4	<p>MEASURE TYPE: Adopted (28/02/2023 13:15 PM)</p> <p>Adoption of the new Water Policy Concept 2030 - The main mission of the concept is to ensure the gradual restoration of damaged water bodies, to stop water pollution and the decline in groundwater quantity, and to ensure the availability of drinking water in the regions. It defines ten priority interlinked areas with objectives, measures and timeframes for each.</p>
Comments	
State of play	

CSR 3 Subpart 3: and modernising the electricity network.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:49 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (03/04/2025 15:03 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>



Comments
State of play

CSR 3 Subpart 4: Reduce reliance on natural gas in heating and industry.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:35 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:29 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:25 PM)</p> <p>Green energy for households and businesses: Support for the installation of renewable energy sources (RES) is provided through voucher schemes for both households and businesses: 1) The "Green for Households" project (€107.7 million) enables households to receive a 50% contribution for green technologies such as heat pumps, photovoltaics, or wind turbines. 2) The "Green Solidarity" project (€28.4 million) targets low-income households, offering up to 90% support for photovoltaics, solar collectors, and biomass systems. 3) The "Green for Businesses" project (€66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and the use of RES. The "Green for Households" and "Green Solidarity" projects are already operating as voucher schemes announced by the Slovak Innovation and Energy Agency (SIEA). The pilot "Green for Businesses" project has been prepared in accordance with the new de minimis aid rules, with the support ceiling increased to €300,000 over a period of three years compared to the previous scheme.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (03/04/2025 13:24 PM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with a focus on legislative adjustments and harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy is currently preparing the legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and regulatory changes is expected to be adopted by the end of 2025.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (03/04/2025 14:13 PM)</p> <p>Modernisation Fund - State aid scheme for the decarbonisation of industry: The scheme is intended to contribute to the reduction of greenhouse gas emissions by supporting industrial decarbonisation projects that will lead to primary energy savings, reduce final energy consumption and introduce the use of advanced environmental technologies in industrial production. The Ministry of the Environment is currently preparing the second round of the call. Under the first round, with an allocation of just under EUR 470 million, contracts have so far been signed with four beneficiaries amounting to nearly EUR 141 million. The successful applicant, U. S. Steel Košice, s.r.o., has requested an extension of the deadline for signing the contract (EUR 300 million), due to a lack of significant progress in the transaction between Nippon Steel Corporation and U. S. Steel.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (03/04/2025 15:04 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 7	<p>MEASURE TYPE: Announced (01/03/2023 11:57 AM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic - The first-ever climate law will help align Slovakia's and the EU's 2030 climate goals, including climate neutrality by 2050 at the latest.</p>
Comments	
State of play	

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:35 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (03/04/2025 15:04 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 3	<p>MEASURE TYPE: Adopted (28/02/2023 11:28 AM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - construction process: The Act on Construction and the Act on Land Use Planning have been approved with the goal of increasing the effectivity of the construction process. The acts will contribute to speeding up and digitising the authorisation processes for new construction. They will also strengthen possibilities of removing illegal constructions. The existing acts modify the jurisdiction of the authority issuing binding statements on investment activity and its accordance with the land use plan.</p>
Comments	
State of play	



#### CSR.2021.1

CSR 1 Subpart 1: In 2022, maintain a supportive fiscal stance, including the impulse provided by the Recovery and Resilience Facility, and preserve nationally financed investment.

Measures
Comments
State of play

CSR 1 Subpart 2: When economic conditions allow, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring fiscal sustainability in the medium term.

Measures
Comments
State of play

CSR 1 Subpart 3: At the same time, enhance investment to boost growth potential. Pay particular attention to the composition of public finances, on both the revenue and expenditure sides of the budget, and to the quality of budgetary measures in order to ensure a sustainable and inclusive recovery. Prioritise sustainable and growth-enhancing investment, in particular investment supporting the green and digital transition.

Measures
Comments
State of play

CSR 1 Subpart 4: Give priority to fiscal structural reforms that will help provide financing for public policy priorities and contribute to the long-term sustainability of public finances, including, where relevant, by strengthening the coverage, adequacy and sustainability of health and social protection systems for all.

Measures
Comments
State of play



## CSR.2020.1

CSR 1 Subpart 1: In line with the general escape clause, take all necessary measures to effectively address the pandemic, sustain the economy and support the ensuing recovery. When economic conditions allow, pursue fiscal policies aimed at achieving prudent medium-term fiscal positions and ensuring debt sustainability, while enhancing investment.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (28/02/2023 11:04 AM)</p> <p>Wider scope of changes in the private second pillar exceeding the commitments of the RRF: The new act enables automatic entry into the private second pillar and changes the structure of the fee policy.</p>
Entry 2	<p>MEASURE TYPE: Implemented (28/04/2022 18:06 PM)</p> <p>Measures to maintain employment during the pandemic have been assessed as effective, resulting in the introduction of a permanent short-time work scheme (Kurzarbeit). Measures aimed at stabilizing the labor market during the pandemic (see chapter Measures to Combat the COVID-19 Pandemic) prevented layoffs despite varying effectiveness across different schemes. As a result, a law on support during reduced working hours, known as "Kurzarbeit," was introduced, effective from 1 March 2022. The law sets the rules for providing partial reimbursement of the employer's wage costs for an employee during the period of an external factor that has led to a restriction of the employer's activities.</p>
Entry 3	<p>MEASURE TYPE: Implemented (27/04/2021 15:45 PM)</p> <p>Due to the current pandemic caused by the coronavirus and the materialisation of other budgetary risks, the medium-term budgetary objective of 2020 will not be met. Together with the shortfall in tax and public insurance contribution revenues and the fiscal costs of measures to stabilize the economy, the deficit for 2020 reached 6.2% of GDP and gross public debt exceeded 60% of GDP. In 2021, the priority remains to support the economy also with regard to the continuation of the general escape clause, which mitigates European fiscal rules (Stability and Growth Pack). Establishing fix spending caps will help to reduce debt back to safe levels in the medium to long-term.</p>
Entry 4	<p>MEASURE TYPE: Implemented (27/04/2021 20:38 PM)</p> <p>The government responded to the pandemic crisis with measures with a deficit impact of 1.6% of GDP. The aid for maintaining employment consisted mainly in the replacement of wages in companies that were forced to close their operations, reduce working hours for their employees or in companies with a significant drop in sales. Financial support was also provided by reimbursing part of the rental costs of businesses and by supporting kindergartens (together with the impact on the deficit of 0.7% of GDP). The government has also taken social measures to ensure compensation for loss of income during a pandemic – in particular, a more flexible payment of nursing benefit and sickness benefit and a payment extension of unemployment benefit and parental allowance (with a volume of 0.4% of GDP). Expenditure on health increased by 0.2% of GDP due to the pandemic. Expenditures were mainly directed to testing, ventilators, medicines and rewards for medical staff. Unclassified expenditure related to the pandemic amounted to 0.3% of GDP. These expenses were directed to front-line workers (excluding health care), for disinfection and protective equipment, but also for co-financing sports, culture and air transport. The waiver of the payment of social security contributions for April as well as the additional possibility of repaying losses for the years 2015 to 2019 helped the business sector in the amount of 0.1% of GDP. At the same time, social spending increased by 0.1% of GDP caused by automatic stabilizers since the number of recipients in the crisis increased. Disclaimer: The measures amounted to 1.8% of GDP, but part of the government expenditure was refinanced from EU funds. For this reason, the impact on the deficit is lower. The volume of funds reimbursed from EU funds amounted to 242 mil. eur. The volume of COVID-19 measures may differ slightly in comparison with other documents of the Ministry of Finance or other institutions due to a different methodology for inclusion and calculation of measures.</p>
Entry 5	<p>MEASURE TYPE: Announced (01/03/2023 11:46 AM)</p> <p>Amendment to the constitutional law on budgetary responsibility (adjustment of the debt brake) - The proposal, prepared in 2020, is based on experience with the practical use of the current constitutional law, which has shown the need for several changes. It is proposed to switch from gross debt tracking to net debt tracking, to modify the penalty bands as well as the escape clauses. The modification should also align the debt brake mechanism with the expenditure ceilings, but to date the proposal has not received sufficient support.</p>
Entry 6	<p>MEASURE TYPE: Announced (27/04/2021 15:42 PM)</p> <p>To reinforce fiscal position in the medium and long-term, the government proposed the amendment of constitutional debt brake rule in September 2020 (within the fiscal responsibility constitutional act). The amendment reinforces debt sustainability by modifying and tightening lower sanction bands of the debt brake, i.e. requiring at least 0.5 % of GDP consolidation. The amendment also implements expenditure ceilings binding during the whole election term, as a main operation tool to ensure fiscal sustainability and countercyclical path towards MTO. The MTO itself would be linked to long-term sustainability indicator as calculated by independent Council for Budget Responsibility (similar to S2 indicator). The ceilings would cover more than 80 % of expenditures. Moreover, windfall revenues will ensure higher consolidation and all new subsequent legislative proposals affecting fiscal balance would require compensation measures. Assessment of compliance with the expenditure ceilings will be under surveillance of the Council for Budget Responsibility. The amendment also strengthens analytical input into public policy debate (strengthened forecast committees and increase in reports by the Council for Budget Responsibility submitted to the Parliament and Government). The amendment is currently discussed in parliament and could enter into force in 2021 (the expenditure ceilings would be effective as of 2023).</p>
Entry 7	<p>MEASURE TYPE: Adopted (01/03/2023 11:49 AM)</p>

	Amendment of the Budget Rules Act which implements unchanged policy scenarios into the budget preparation process - As part of the amendment to the Budget Rules Act approved by the Slovak Parliament in March 2022, the process of developing NPC scenarios as a basis for determining spending limits at the departmental level is disaggregated. These are expected to replace the current budgeting system and streamline budget negotiations from 2022.
Entry 8	<p>MEASURE TYPE: Adopted (27/04/2021 18:28 PM)</p> <p>The pension system went through a turbulent period in 2019 and 2020. Most of the approved measures led to an increase in expected expenditures, which in 2070 increased from 10.9 % to 14.2 % of GDP compared to the last projection in 2018. The main reasons are the capping of the retirement age at the level of 64 years, the reduced ceiling of the retirement age for women – mothers, the adjustment of the minimum pensions and the increase of the 13th pension. The approved changes in the area of minimum pensions were the first step to improve the long-term sustainability of the pension system. The second step was to approve the abolition of the retirement age cap from the constitution at the end of 2020, which allows for retirement age to be linked to the average life expectancy of people of pre-retirement age. A new constitutional principle was adopted in December 2020, which states that the Slovak Republic protects its long-term sustainability based on transparency and effectivity in using public resources. To this extent, the cap on retirement age adopted in 2019 was dropped from constitution, improving long-term sustainability of the pension system. On the other hand a possibility to retire after given number of years worked was introduced in the constitution. Besides the changes in the retirement age, two more principles were legislated in constitution - parenthood cannot have a negative effect on one's pension rights and one has a possibility to assign part her pension insurance contribution toward the her parent's pension. Due to lack of further specification of these measures, the effect on public finance is not determined. Additionally, there is a new pension reform in a legislative process, which aims to increase transparency, stability, fairness and long-term sustainability of the whole pension system. Special focus is paid to increasing the effectiveness of saving in the private second pillar.</p>
Entry 9	<p>MEASURE TYPE: Adopted (27/04/2021 15:52 PM)</p> <p>By approving the government resolution on the Draft Public Administration Budget for 2021 to 2023, the principles of Value for Money in the planning and implementation of capital expenditures were strengthened. Mandatory assessment of investments with estimated total expenditures higher than 1 mil. EUR with VAT by the Ministry of Finance (MoF) was implemented. Changes follow up on the institutional framework of the Value for Money project legally established in the Parliament-approved amendment to the legislation on budgetary rules (2019). Since 2020, every successor Government has the obligation to carry out and publish spending reviews for the four years of its incumbency, and the scope of the review must cover at least one half of general government budget expenditure. The law imposes an obligation on the MoF to perform and publish investment project assessments. In 2020, the Government approved spending reviews on defense, culture, IT and remuneration in public administration with a total savings potential of 1.1 bil. EUR (1.2 % of GDP) per year.</p>
Comments	
State of play	

CSR 1 Subpart 2: Strengthen the resilience of the health system in the areas of health workforce, critical medical products and infrastructure.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 14:19 PM)</p> <p>Catalogue of Procedures for Specialised Healthcare: The aim of the measure is to update the catalogue of procedures for specialised healthcare, focusing on underfunded specialisations and adjusting procedures based on their complexity. By September 2025, a pilot project is implementing the List of Medical Procedures (ZZV) for seven medical specialisations and selected general procedures, including telemedicine. At the same time, the ZZV is being prepared for several additional specialisations.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (04/04/2025 14:10 PM)</p> <p>Health Budget Council: The measure aims to establish a council responsible for coordinating the preparation and ongoing monitoring of the healthcare budget, with the goal of flexibly determining funding needs in the sector. The council's statute is currently being finalised, taking into account the requirement to include a representative of the parliamentary health committee. A dedicated website is also being developed to publish the council's key documents.</p>
Entry 3	<p>MEASURE TYPE: Implemented (28/02/2023 13:03 PM)</p> <p>Support for innovative treatments - The amendment to the Act on the Scope and Conditions of Reimbursement of Medicinal Products will support innovative treatment in Slovakia. Thanks to the inclusion of medicinal products, the process of concluding contracts on the terms and conditions of reimbursement of medicinal products should be streamlined. the mechanism for calculating the threshold for assessing the cost-effectiveness of medicines or the mechanism for determining conditional reimbursement will be changed. The amendment also reassesses the categorisation of orphan drugs or the entry of generics and biosimilars.</p>
Entry 4	<p>MEASURE TYPE: Implemented (28/02/2023 13:00 PM)</p> <p>Stabilisation of the number of staff in inpatient health care - In 2023, the wages of health care workers in inpatient health care will increase by a total of EUR 473 million (of which EUR 358 million will be above the salary automaton). There will also be an increase in financial resources of EUR 283 million for the outpatient sector in connection with inflation, wage indexation and high energy prices. The minimum wage for certified doctors with several years of experience in hospitals will increase from 2.3 to 2.9 times the average wage from two years ago, thanks to the introduction of coefficients for years of experience, and will continue to be indexed annually. For nurses in hospitals, this is</p>

	the second pay rise in 5 years. In 2018, the minimum wage for a nurse was 0.81 times the average wage two years ago; in 2023 it will be 1.0 times.
Entry 5	<p>MEASURE TYPE: Implemented (27/04/2021 16:05 PM)</p> <p>Expenditures in healthcare were negatively affected by the COVID-19 pandemic which increased their level by 239 mil. EUR in 2020. Resolving the epidemiological situation required additional expenditures in medical facilities including personnel and material expenses in the amount of 102 mil. EUR. Expenditure on remuneration of medical staff in the first line amounted to 13 mil. EUR. The increased expenses were also related to screening testing in the amount of 40 mil. EUR. Expenditures for COVID-19 mass testing in 2020 amounted to the level of 84 mil. EUR. In 2020, two rounds of hospital debt relief and co-financing of the state General Health Insurance took place. The COVID-19 pandemic temporarily undermined efforts to increase the sustainability of the health care system costs, while affecting the prioritization of measures.</p>
Entry 6	<p>MEASURE TYPE: Announced (04/04/2025 14:11 PM)</p> <p>Development of a Framework for Slovak Health System Performance Assessment (HSPA): The aim of the measure is to develop a Health System Performance Assessment (HSPA) framework for Slovakia in cooperation with the European Commission and the OECD, as part of a long-term Technical Support Instrument (TSI) project. The project will run at least until mid-2026 and will involve collaboration between Slovakia and Luxembourg, with frameworks tailored to the specific needs of each country.</p>
Entry 7	<p>MEASURE TYPE: Adopted (04/04/2025 14:16 PM)</p> <p>DRG system - launch of DRG reimbursement The goal is to introduce DRG-based reimbursements for 15–20% of total hospital care in 2024, covering areas such as neonatal care, joint replacements, and selected oncology and cardiology procedures. On 1 April 2024, a decree of the Ministry of Health entered into force, mandating DRG reimbursement for 15% of inpatient hospital care.</p>
Comments	
State of play	

CSR 1 Subpart 3: Improve primary care provision and coordination between types of care.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 14:19 PM)</p> <p>Catalogue of Procedures for Specialised Healthcare: The aim of the measure is to update the catalogue of procedures for specialised healthcare, focusing on underfunded specialisations and adjusting procedures based on their complexity. By September 2025, a pilot project is implementing the List of Medical Procedures (ZZV) for seven medical specialisations and selected general procedures, including telemedicine. At the same time, the ZZV is being prepared for several additional specialisations.</p>
Entry 2	<p>MEASURE TYPE: Implemented (28/02/2023 13:08 PM)</p> <p>Standard preventive, diagnostic and therapeutic procedures - The main goal is to create new and innovative standard clinical procedures and their implementation into medical practice. The total number of approved standard practices by the end of 2022 is 400.</p>
Entry 3	<p>MEASURE TYPE: Implemented (28/04/2022 17:30 PM)</p> <p>In 2021, co-payments for medicines were abolished for selected groups of the population. For pensioners and persons with severe disabilities, the amount of their income will be taken into account, and the co-payment will be waived up to the price of the cheapest interchangeable medicine, medical device, or dietary food. For children under the age of 6, the co-payment will also be waived up to the price of the cheapest option, but the entitlement arises regardless of the financial situation of the parents or guardians. The measure has been in effect for children since April 2021, and for persons with severe disabilities and pensioners since January 2022.</p>
Entry 4	<p>MEASURE TYPE: Implemented (28/04/2022 17:28 PM)</p> <p>The approval of standard preventive, diagnostic, and therapeutic procedures continues. These procedures enable the clear determination of necessary treatments and examinations in standard situations, facilitate easier orientation for both patients and medical staff, and support oversight of the proper and efficient provision of healthcare. As of 27 October 2021, a total of 297 standard procedures had been approved.</p>
Entry 5	<p>MEASURE TYPE: Implemented (27/04/2021 16:08 PM)</p> <p>In order to increase the sustainability of the health care system, some austerity measures were taken in 2020 based on a healthcare spending review. Potential savings for 2020 have been identified among others in the areas of medicines, in the purchase and comparison of medical device prices or in electronic prescription. Measures should contribute to cost-efficiency, but also to better staff management and increased access to healthcare. Savings have been made in the area of electronic prescription and partly in the area of medicines. To increase cost-efficient treatment, 37 standard preventive, diagnostic and therapeutic procedures have been approved. In 2020, the analysis of health care consumption at the regional level continued in order to define the optimal hospital network in terms of quality, availability and efficiency (stratification) by the end of 2021.</p>

Entry 6	<p>MEASURE TYPE: Implemented (27/04/2021 16:08 PM)</p> <p>The introduction of a new method of funding public health insurance or the launch of the process of defining the basic package of health care will also contribute to increasing the cost-efficiency of the health care system. The new method of funding introduced in 2020 reflects the real needs of the Ministry of Health and reduces the link to the economic cycle. The funding will first determine the total volume of public health insurance expenditures, including measures from the spending review of the Value for Money Unit, and then determine the necessary resources. Launching the process of defining a basic package of free health care in 2020 will determine the extent of the insured's entitlement from health insurance. The aim is to make the funding of outpatient health care more transparent.</p>
Entry 7	<p>MEASURE TYPE: Announced (04/04/2025 14:12 PM)</p> <p>Development of a Framework for Slovak Health System Performance Assessment (HSPA): The aim of the measure is to develop a Health System Performance Assessment (HSPA) framework for Slovakia in cooperation with the European Commission and the OECD, as part of a long-term Technical Support Instrument (TSI) project. The project will run at least until mid-2026 and will involve collaboration between Slovakia and Luxembourg, with frameworks tailored to the specific needs of each country.</p>
Comments	
State of play	

#### CSR.2020.2

CSR 2 Subpart 1: Provide adequate income replacement,

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (15/03/2024 13:18 PM)</p> <p>Unfreezing of the minimum pension: The amount of the minimum pension has been re-linked to the minimum subsistence level from 1 July 2023, while the graduation of the minimum pension according to the Qualifying Pension Period (QPP) has also been adjusted. For an insured person with 30 years of QPP, the amount of the minimum pension is 145% of the minimum subsistence level from 1 October 2023.</p>
Entry 2	<p>MEASURE TYPE: Implemented (15/03/2024 13:14 PM)</p> <p>Adjustment of the valorisation mechanisms of the subsistence minimum and benefits in material need: A mechanism has been set up for adjusting the amounts of the subsistence minimum, which will be multiplied from 1 July 2023 only by the coefficient of growth in the cost of living of low-income households. Material hardship benefits were also adjusted on the basis of the same coefficient.</p>
Entry 3	<p>MEASURE TYPE: Implemented (27/04/2021 16:22 PM)</p> <p>Access to social security benefits has been simplified to support household disposable income and childcare. Sickness benefit due to the ordering of a quarantine measure or isolation from the first day has been introduced with the wage replacement rate equal to 55% of the previous gross wage. A working parent with a child under the age of 11 has been able to receive nursing benefit throughout the period of schools and kindergartens closures. During April 2021, the wage replacement rate was temporarily increased to 75% for both benefits. Parents whose parental leave ends during the pandemic are allowed to continue to receive a nursing benefit or parental allowance. Until August 2020, a temporary extension of unemployment benefits was also approved. The second round of extension of unemployment benefits is provided from March to May 2021. Entitlement to an accident benefit, which is intended to compensate doctors in particular in the event of catching coronavirus while providing health care treatment, has been facilitated. An SOS subsidy has been introduced for people with no income that were not eligible for any other financial support.</p>
Entry 4	<p>MEASURE TYPE: Implemented (11/12/2020 21:49 PM)</p> <p>Rent subsidies to businesses closed because of the pandemic measures may be provided in an amount equal to the rent reduction agreed between the landlord and the tenant, subject to limit of 50% of rent.</p>
Entry 5	<p>MEASURE TYPE: Implemented (27/04/2021 16:21 PM)</p> <p>Job retentions schemes were introduced in mid-April ("First Help"). Employers with closed operation were reimbursed for 80% of employees' gross wages on the ground of impediment at work. An allowance to employers affected by the crisis was introduced to reimburse 80% of employees' gross wages on the ground of impediment at work or a flat-rate allowance payable for each employee upon reduction in revenues. Flat-rate allowance of EUR 210 was introduced for single-member limited liability companies and low-income self-employed persons. First help+ was approved by the government in October 2020 and provides an upgrade to the original programme. It includes all of the above measures. The amount of First Help subsidies/allowances increased by 50% and the cap has been increased from EUR 880 to EUR 1 100. The support has been increased from 80 % of employees' gross wage to 80 % of labour costs. Flat-rate benefits have increased by 50%. Job retention schemes has been introduced for business in tourism and also for kindergartens and elementary art schools. First help++ introduced in February 2021 increased allowances for employers to 100% of labour costs and the support has been prolonged by the end of June 2021.</p>
Entry 6	<p>MEASURE TYPE: Adopted (28/02/2023 11:20 AM)</p>



	Introduce permanent "kurzarbeit": The Act on Support for Employees on Short Time Working Schemes (so called kurzarbeit) entered into force on 1.3.2022. In the presence of external factors influencing the employer's activity, a portion of the employer's cost compensation will be transferred to salaries.
Comments	
State of play	

CSR 2 Subpart 2: and ensure access to social protection and essential services for all.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (15/03/2024 13:34 PM)</p> <p>Strengthening and building capacity in the provision of legal aid: The project, which will be completed at the end of 2023, will result in more efficient provision of legal aid to citizens (especially to socially and economically excluded groups). The assistance is provided through the Call Centre or the newly built offices and consultation centres of the Legal Aid Centre.</p>
Entry 2	<p>MEASURE TYPE: Implemented (15/03/2024 13:17 PM)</p> <p>Unfreezing minimum pensions: Minimum pension will be re-linked to the increase in minimum subsistence after being frozen during the COVID-19 pandemic (136% SM + 2 percentage points of SM per year worked)</p>
Entry 3	<p>MEASURE TYPE: Implemented (27/04/2021 16:44 PM)</p> <p>Access to social security benefits has been simplified to support household disposable income and childcare. Sickness benefit due to the ordering of a quarantine measure or isolation from the first day has been introduced with the wage replacement rate equal to 55% of the previous gross wage. A working parent with a child under the age of 11 has been able to receive nursing benefit throughout the period of schools and kindergartens closures. During April 2021, the wage replacement rate was temporarily increased to 75% for both benefits. Parents whose parental leave ends during the pandemic are allowed to continue to receive a nursing benefit or parental allowance. Until August 2020, a temporary extension of unemployment benefits was also approved. The second round of extension of unemployment benefits is provided from March to May 2021. Entitlement to an accident benefit, which is intended to compensate doctors in particular in the event of catching coronavirus while providing health care treatment, has been facilitated. An SOS subsidy has been introduced for people with no income that were not eligible for any other financial support.</p>
Entry 4	<p>MEASURE TYPE: Implemented (27/04/2021 16:43 PM)</p> <p>Employment of disadvantaged groups remains a long-standing challenge of the Slovak labour market. Due to the pandemic crisis, it will be necessary to continue implementing effective tools to support disadvantaged groups. The increase in the number of professional advisers in recent years has strengthened the individualized services of employment offices. Since 2019, counselling services have also been implemented through the use of external partners. As of mid-2020, 55,000 clients were supported as part of counselling and individualized public employment services. From January 2022, debt and psychological counselling will also be introduced at all 46 employment offices (there are currently three pilot counselling centres). Until the pandemic crisis, support for more effective education and retraining programs has been growing. At the end of 2019, support for education doubled compared to 2016, the share of all supported by this type of measures has increased to about 20%. At the same time, the preparation of a quantitative profile of the unemployed in terms of the risk of falling into long-term unemployment will continue. The results of the tool will potentially serve as an input to the decision-making process of labour offices on appropriate interventions for clients.</p>
Entry 5	<p>MEASURE TYPE: Implemented (27/04/2021 16:42 PM)</p> <p>Additional projects support the creation of jobs for the long-term unemployed. Ongoing support aims at employers of disadvantaged or vulnerable people in the form of investment aid to social enterprises and financial contributions to integration enterprises. Sector-oriented projects provide support to employers who create positions in agriculture or social services. Currently, the project "Cesta na trh práce" focuses on the mobility of the unemployed for work in the least developed regions. Until the beginning of the pandemic, the project also aimed to support public and private employers in these regions. Involvement of the unemployed in the restoration of cultural heritage will continue throughout 2021. As part of the project "Chceme byť aktívni na trhu práce", support until the end of 2020 focused on increasing the employment of jobseekers over the age of 50.</p>
Entry 6	<p>MEASURE TYPE: Implemented (27/04/2021 16:42 PM)</p> <p>Until the beginning of the pandemic, several national projects focused on increasing the employment of young people under the age of 29 (national projects: "Praxou k zamestnaniu 2", "Absolventská prax štartuje zamestnanie", "Úspešne na trhu práce"). The projects focused mainly on providing contributions to employers to create opportunities for graduates or other mentored internships with the possibility of moving to permanent jobs. Employers were also supported to offer young people their first regular paid job. Young people were also supported with a financial contributions in the case of finding a long-term job.</p>
Entry 7	<p>MEASURE TYPE: Implemented (27/04/2021 16:38 PM)</p> <p>Integration of vulnerable groups and improvement of living conditions of people from marginalised Roma communities (MRC) was supported by several EU funded projects. With the aim of improving living conditions of people from MRC, projects with focus on development of crisis</p>

	intervention social services, health, financial literacy and local civil order services are being financed. The housing conditions of more than 22 thousand people from MRC have improved by means of investment projects, out of which almost 5.5 thousand have a better access to drinking water.
Entry 8	MEASURE TYPE: Adopted (28/02/2023 11:12 AM)  Employment support for young people under 30: The 2030 National plan for strengthening guarantees for young people in Slovakia has been approved on 27.10.2022. The main goal of the plan is to ensure that all young people under 30 receive a high-quality job offer in less than 4 months after becoming unemployed or completing formal education.
Entry 9	MEASURE TYPE: Adopted (27/04/2021 18:22 PM)  To make social and economic inclusion of Roma more efficient, a new Strategy for equality, inclusion and participation of Roma until 2030 has been approved in April 2021 and focuses on areas of employment, education, health and housing. The approval of subsequent action plans is expected by the end of 2021.
Entry 10	MEASURE TYPE: Adopted (27/04/2021 18:41 PM)  In order to develop and increase the availability of childcare facilities for children under the age of three, financial support for several projects will continue. In the programming period 2014 – 2020, the conditions for drawing EU funds were created. Both public and private operators of childcare facilities for children under the age of three were supported (the total financial allocation of support is 13.5 mil. EUR). Under the call, 24 projects were submitted in 2020 alone, with 66 applications submitted for the total duration of the call. The approved 33 projects should bring 515 vacant spots for children under the age of three. Construction of the facilities is planned for 2021 and 2022. A legislative amendment was passed modifying qualification requirements for child caregivers and accredited childcare courses. Financial contributions to support the creation of flexible forms of employment aim to increase the employment of people with parental responsibilities. Under the Reconciliation of Family and Working Life program, from September 2019 until the beginning of the pandemic, employers were provided with allowances to create more flexible jobs. The aim was to increase, in particular, the employment of women with pre-school children and single jobseekers who live with at least one person dependent on their care.
Comments	
State of play	

#### CSR 2 Subpart 3: Strengthen digital skills.

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 16:55 PM)  Ensuring Capacities for Digital Transformation in Primary Schools: The aim of the measure is to ensure the sustainability of the digital transformation of primary schools by stabilising the position of the school digital coordinator and by establishing the role of the school network administrator in legislation. The position of the school digital coordinator is funded until August 2026 through a national project, and a plan for its continued funding is being prepared. At the same time, work is underway to define the role of the school network administrator in legislation.
Entry 2	MEASURE TYPE: Not Defined (28/04/2025 16:46 PM)  Action Plan for the Digitalisation and Digital Transformation of Education in the Slovak Republic for 2025–2027: The aim of the Action Plan is to modernise the Slovak education system through the systematic digitalisation of the learning environment. The plan builds on the Education Informatization Programme until 2030 and is part of the broader Digital Transformation Strategy of Slovakia until 2030. It focuses on introducing uniform standards for digital equipment across all levels of schools. At the same time, it supports the development of sustainable digitalisation plans, methodological and training support for schools, the development of digital skills among pupils and teachers, the introduction of assistive technologies, and ensuring the accessibility of electronic outputs. The Action Plan was officially published on 15 January 2025, and the implementation of new measures began during the first quarter of 2025. Preparations are currently underway for setting digital equipment standards and planning projects to modernise school infrastructure. In parallel, methodological and training activities are being prepared, including pilot support for digital coordinators and the publication of digital learning materials.
Entry 3	MEASURE TYPE: Not Defined (28/04/2025 16:52 PM)  Building digital infrastructure in schools: The aim is to build a modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to a national central node for network management and security. The investments (over EUR 100 million) are funded from European sources and the state budget, with guaranteed operation for at least five years. Public procurement procedures for the school networks are already underway.
Entry 4	MEASURE TYPE: Not Defined (28/04/2025 17:15 PM)  Support of innovation in education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.

Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 11:19 AM)</p> <p>Updating the national curriculum for vocational education: The new national curricula (ŠVP) respond to changes in the Education Act in line with the principles of inclusive education. At the same time, educational standards across all fields of study will be updated to better align with labour market needs. The new curricula are currently being discussed within the relevant working groups of the Slovak Government Council for Vocational Education and Training.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (04/04/2025 10:48 AM)</p> <p>A chance to return: The project, with an allocation of nearly EUR 18 million, aims to support the resocialisation and skills development of convicted individuals to facilitate their reintegration into society. Building on the previous investment (Chance for Return 1), it offers comprehensive support — such as information and counselling services and educational activities — to reduce the risk of social exclusion and improve employability. All correctional facilities will gradually become involved in the implementation of the project over the course of 2025. Approximately 3,800 inmates participated in the original project, while the new initiative is expected to reach nearly 5,000 additional beneficiaries by 2029.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (28/04/2025 16:42 PM)</p> <p>Coordination of the lifelong learning system with the needs of the labour market: The first national project (EUR 30 million) will strengthen the role of the Alliance of Sectoral Councils in forecasting labour market needs and identifying shortage occupations. The second project (EUR 42.2 million) will support skills development and the requalification of jobseekers, prospective jobseekers, and young jobseekers under 30 years of age in a NEET situation. The national project ASR has been under implementation since October 2023 and has, for example, produced Human Resources Development Strategies in individual sectors. The national project Skills for the Labour Market was launched in April 2024 and will be implemented until the end of March 2026.</p>
Entry 8	<p>MEASURE TYPE: Not Defined (28/04/2025 16:38 PM)</p> <p>The National Digital Decade Plan of the Slovak Republic is the overarching document summarising Slovakia's activities in fulfilling the EU's digital objectives. The plan is in its initial implementation phase, with work underway in four main areas: digital skills and ICT specialists, digital infrastructure, digital transformation of businesses, and digitalisation of public administration. A total of 29 measures will be implemented between 2025 and 2030, with an annual progress report to be submitted to the Government of the Slovak Republic.</p>
Entry 9	<p>MEASURE TYPE: Not Defined (04/04/2025 13:04 PM)</p> <p>Implementation of measures and recommendations under the Strategy and Action Plan for the period 2020-2024 to improve Slovakia's position in the Digital Economy and Society Index (DESI): The aim of the measures is to improve Slovakia's position in the DESI index so that Slovakia is at least in the middle of the DESI ranking. Currently, all measures are in their final implementation phase, except for two planned through 2030. The measures have been carried out in line with defined goals and milestones, allowing for the assessment of their success based on DESI indicators included in the Digital Decade Report.</p>
Entry 10	<p>MEASURE TYPE: Implemented (14/12/2020 09:29 AM)</p> <p>As a measure to support life-long learning, employers' expenditure on employee education is tax-exempt with effect from 2020.</p>
Entry 11	<p>MEASURE TYPE: Announced (27/04/2021 16:31 PM)</p> <p>The Strategy of life-long learning for years 2021 – 2030 is being prepared and will include a draft of individual learning accounts. The approval by government is expected by the end of 2021.</p>
Entry 12	<p>MEASURE TYPE: Announced (11/12/2020 18:52 PM)</p> <p>Life-long learning culture will be promoted through a system of individual learning accounts.</p>
Entry 13	<p>MEASURE TYPE: Adopted (28/04/2025 16:35 PM)</p> <p>New act on life-long learning: The aim of the measure is to strengthen lifelong learning by introducing new tools, including the recognition and validation of adult learning, individual learning accounts, and by improving the permeability of the system and coordination between ministries. The new Adult Learning Act entered into force on 1 January 2025. An amendment to the Civil Service Act is currently in the legislative process, which, following the new Adult Learning Act, will allow a qualification requirement to be replaced by a micro-credential from 1 January 2026.</p>
Entry 14	<p>MEASURE TYPE: Adopted (28/02/2023 11:13 AM)</p> <p>Employment support for young people under 30: The 2030 National plan for strengthening guarantees for young people in Slovakia has been approved on 27.10.2022. The main goal of the plan is to ensure that all young people under 30 receive a high-quality job offer in less than 4 months after becoming unemployed or completing formal education.</p>
Entry 15	<p>MEASURE TYPE: Adopted (28/04/2022 18:03 PM)</p> <p>The approved strategy in the area of lifelong learning identifies systemic shortcomings in skills acquisition and upskilling. In November 2021, the government approved the Lifelong Learning and Guidance Strategy for 2021–2030. The main objective of the strategy is to address institutional and individual barriers to accessing educational opportunities after entering the labor market, including issues related to basic</p>

	and digital skills. It also frames measures related to civic skills, such as active citizenship, environmental, financial, and media literacy. Significant attention is given to systematically setting up lifelong career guidance. The strategy includes 51 measures across thirteen thematic areas, which will be further developed into action plans.
Comments	
State of play	

CSR 2 Subpart 4: Ensure equal access to quality education.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:55 PM)</p> <p>Ensuring Capacities for Digital Transformation in Primary Schools: The aim of the measure is to ensure the sustainability of the digital transformation of primary schools by stabilising the position of the school digital coordinator and by establishing the role of the school network administrator in legislation. The position of the school digital coordinator is funded until August 2026 through a national project, and a plan for its continued funding is being prepared. At the same time, work is underway to define the role of the school network administrator in legislation.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 16:45 PM)</p> <p>Action Plan for the Digitalisation and Digital Transformation of Education in the Slovak Republic for 2025–2027: The aim of the Action Plan is to modernise the Slovak education system through the systematic digitalisation of the learning environment. The plan builds on the Education Informatization Programme until 2030 and is part of the broader Digital Transformation Strategy of Slovakia until 2030. It focuses on introducing uniform standards for digital equipment across all levels of schools. At the same time, it supports the development of sustainable digitalisation plans, methodological and training support for schools, the development of digital skills among pupils and teachers, the introduction of assistive technologies, and ensuring the accessibility of electronic outputs. The Action Plan was officially published on 15 January 2025, and the implementation of new measures began during the first quarter of 2025. Preparations are currently underway for setting digital equipment standards and planning projects to modernise school infrastructure. In parallel, methodological and training activities are being prepared, including pilot support for digital coordinators and the publication of digital learning materials.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (28/04/2025 16:52 PM)</p> <p>Building digital infrastructure in schools: The aim is to build a modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to a national central node for network management and security. The investments (over EUR 100 million) are funded from European sources and the state budget, with guaranteed operation for at least five years. Public procurement procedures for the school networks are already underway.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (28/04/2025 17:14 PM)</p> <p>Support of innovation in education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 11:19 AM)</p> <p>Updating the national curriculum for vocational education: The new national curricula (ŠVP) respond to changes in the Education Act in line with the principles of inclusive education. At the same time, educational standards across all fields of study will be updated to better align with labour market needs. The new curricula are currently being discussed within the relevant working groups of the Slovak Government Council for Vocational Education and Training.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (04/04/2025 11:10 AM)</p> <p>Increasing the attractiveness of the teaching profession: The increase in teachers' salaries will help stabilise staffing levels in schools and enhance the attractiveness of the teaching profession. The aim of introducing a compensation allowance is to support teachers in regions facing staff shortages. According to the approved plan of the Slovak government, salaries of teaching and professional staff in regional education will increase by 7% as of 1 September 2025, and by an additional 7% from 1 January 2026. The compensation allowance, introduced by an amendment to the School Financing Act, has been in effect since 1 January 2025.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (04/04/2025 11:03 AM)</p> <p>Support and optimisation of special educational facilities: Measures aim to improve conditions in special educational facilities (ŠVZ) through increased funding for repairs, infrastructure modernisation, strengthened professional staff, and the introduction of quality standards. The system is also being reviewed with a focus on inclusion and desegregation. ŠVZ facilities are gradually receiving funding from the Ministry of Education for reconstruction and upgrades. Two facilities have been removed from the network due to inadequate conditions, and a comprehensive system review is underway. ŠVZ staff have become eligible for a new compensation allowance for pedagogical and professional employees, and legislation is being prepared to introduce entitlement to paid leave and mandatory professional training.</p>

Entry 8	<p>MEASURE TYPE: Not Defined (28/04/2025 16:33 PM)</p> <p>Improving the efficiency of higher education processes In cooperation with universities and their representative bodies, inefficient processes will be improved, particularly in relations with state authorities (such as the selection of board members, approval of universities' long-term strategies, and others). The measure has been reflected in an amendment to the Higher Education Act, effective from 1 February 2025. Implementation is continuing with the preparation of a new act, which is expected to be approved by the Government of the Slovak Republic later this year. The new legislation, primarily focused on the area of studies, has been renamed the "New Higher Education Act."</p>
Entry 9	<p>MEASURE TYPE: Not Defined (04/04/2025 10:54 AM)</p> <p>Optimising the school network for 21st century needs: The optimisation aims to increase the efficiency, effectiveness, and quality of education in the regional school system. The measure will introduce transparent criteria for school founders, establish clear rules for the inclusion and removal of schools from the network, and strengthen the role of the State School Inspection (ŠŠI) as well as support for schools and teachers. The Final Report of the Spending Review on Primary and Secondary Schools is currently being prepared. It proposes changes to the rules for including and removing schools from the network. These optimisation requirements will subsequently be reflected in new legislation.</p>
Entry 10	<p>MEASURE TYPE: Not Defined (28/04/2025 16:42 PM)</p> <p>Coordination of the lifelong learning system with the needs of the labour market: The first national project (EUR 30 million) will strengthen the role of the Alliance of Sectoral Councils in forecasting labour market needs and identifying shortage occupations. The second project (EUR 42.2 million) will support skills development and the requalification of jobseekers, prospective jobseekers, and young jobseekers under 30 years of age in a NEET situation. The national project ASR has been under implementation since October 2023 and has, for example, produced Human Resources Development Strategies in individual sectors. The national project Skills for the Labour Market was launched in April 2024 and will be implemented until the end of March 2026.</p>
Entry 11	<p>MEASURE TYPE: Implemented (28/02/2023 10:53 AM)</p> <p>Introduction of an allowance for retraining jobseekers and coordination of the of the life-long learning system with labour market needs: Starting in 2023, a new self-initiated retraining allowance will be provided to jobseekers, covering 100% of the eligible costs. The competences of the Alliance of Sector Councils will be strengthened, so that education and requalification strategies can be adjusted to labour market needs. The Alliance should actively contribute to readjusting the life-long education system.</p>
Entry 12	<p>MEASURE TYPE: Implemented (28/04/2022 18:05 PM)</p> <p>Legislative changes in the area of dual education strengthen the role of employers in the practical training of students. The approved amendment to the Vocational Education and Training Act introduced the concept of inter-company training centers, which allow the provision of practical training for students who have apprenticeship contracts with other employers. This adjustment supports the participation of small and medium-sized enterprises and self-employed persons in the dual education system in cases where they do not meet the conditions for conducting practical training. The new model for experimental verification of fields of study in secondary schools enables professional and trade organizations to initiate new programs.</p>
Entry 13	<p>MEASURE TYPE: Implemented (27/04/2021 16:31 PM)</p> <p>Measures in education are focused on a better interconnection of education and the labor market. The amendment of the law on vocational education will allow for a new opportunity for the self-employed and small and medium enterprises to get involved in dual education. In 2020 and 2021, several projects on increasing the quality of vocational education, linking education and working experience and creating websites that are mapping employment of graduates on the labor market have been supported with EU funding. By the end of 2018, an invitation for aiding the development of professional bachelor programs was announced, however, no project has been financed yet.</p>
Entry 14	<p>MEASURE TYPE: Implemented (27/04/2021 16:29 PM)</p> <p>Increasing teachers' salaries by 10% in January 2020 and in two previous rounds in January and September 2019 was a part of the effort to increase the attractiveness of teaching profession. In 2021 the expenditures on regional education have been increased by 100 mil. EUR for the same purpose. The attestation process of pedagogical and specialized staff has been arranged according to a new mechanism since September 2019 (currently, 6 subjects have the authorisation to provide attestation; first attestation was obtained by 42 pedagogical and 4 specialized staff, second attestation by 15 pedagogical staff and one specialized employee). To support professional development of pedagogical and specialized staff, several projects financed by EU sources have been conducted in 2020 and 2021 (these projects were: TEACHERS - professional development of teachers and Quality improvement of future teacher and professional staff training).</p>
Entry 15	<p>MEASURE TYPE: Adopted (04/04/2025 11:13 AM)</p> <p>Mandatory education for children of foreigners: The reform introduces compulsory education for children of foreigners and provides language support, thereby promoting their integration and facilitating their entry into the labour market. As of 1 September 2025, an amendment to the law will require that children be enrolled in education within three months of initiating the procedure for temporary refuge. Language support for foreign children is provided through normative contributions for language courses.</p>
Entry 16	<p>MEASURE TYPE: Adopted (04/04/2025 10:59 AM)</p> <p>Attracting top experts to universities: The measure aims to improve the quality of higher education by supporting top-level experts. It adjusts the process for appointing professors and associate professors to ensure that these positions are filled by individuals with the highest qualifications in their field. The amendment to the Higher Education Act entered into force on 1 February 2025.</p>

Entry 17	<p>MEASURE TYPE: Adopted (03/04/2025 13:09 PM)</p> <p>Strengthening inclusion and desegregation in education: The proposed legislative changes aim to improve the inclusiveness and accessibility of education by eliminating double-shift operations, strengthening support for linguistic minorities and children with special educational needs (SEN), enabling lower secondary vocational education for pupils with intellectual disabilities, and introducing an early warning system to prevent early school leaving. -The amendment to the Education Act, effective from 1 January 2025, introduces morning-only classes, with full implementation required by 31 August 2029. -The same amendment also enhances education for linguistic minorities and pupils with SEN by introducing adaptation classes, instruction in minority languages, and support measures tailored to individual student needs. -The option to obtain lower secondary vocational education for pupils with mild intellectual disabilities has been legally established through an amendment to the Act on Upbringing and Education.</p>
Entry 18	<p>MEASURE TYPE: Adopted (28/02/2023 11:13 AM)</p> <p>Employment support for young people under 30: The 2030 National plan for strengthening guarantees for young people in Slovakia has been approved on 27.10.2022. The main goal of the plan is to ensure that all young people under 30 receive a high-quality job offer in less than 4 months after becoming unemployed or completing formal education.</p>
Entry 19	<p>MEASURE TYPE: Adopted (28/04/2025 16:35 PM)</p> <p>New act on life-long learning: The aim of the measure is to strengthen lifelong learning by introducing new tools, including the recognition and validation of adult learning, individual learning accounts, and by improving the permeability of the system and coordination between ministries. The new Adult Learning Act entered into force on 1 January 2025. An amendment to the Civil Service Act is currently in the legislative process, which, following the new Adult Learning Act, will allow a qualification requirement to be replaced by a micro-credential from 1 January 2026.</p>
Entry 20	<p>MEASURE TYPE: Adopted (28/04/2022 18:03 PM)</p> <p>The approved strategy in the area of lifelong learning identifies systemic shortcomings in skills acquisition and upskilling. In November 2021, the government approved the Lifelong Learning and Guidance Strategy for 2021–2030. The main objective of the strategy is to identify institutional and individual barriers to accessing educational opportunities after entering the labor market, including issues related to basic and digital skills. It also outlines measures in the area of civic skills, such as active citizenship, environmental, financial, and media literacy. Significant attention is also given to the systematic development of lifelong career guidance. The strategy includes 51 measures across thirteen thematic areas, which will be further elaborated in action plans.</p>
Entry 21	<p>The Strategy for Equality, Inclusion, and Participation of Roma until 2030 identified priority areas for state interventions up to 2030. Approved by the government in April 2021, the Strategy defines goals for 2030 using measurable indicators across five priority areas: employment, education, combating anti-Roma racism and promoting participation, health, and housing. The Strategy takes into account the diversity of the Roma population and does not limit measures solely to marginalized communities, while recognizing that marginalized communities face multiple disadvantages and therefore benefit most from overlapping interventions. The aim is to improve the situation of Roma in all dimensions of life, regardless of individual socio-economic conditions, which requires effective action against anti-Roma racism. In January 2022, action plans based on the Strategy were submitted to the legislative process. To provide a framework for policies in early childhood care, the National Strategy for the Development of Coordinated Early Intervention and Early Childhood Care Services for 2022–2030 is also under legislative review. In the case of marginalized communities, early childhood care is considered one of the most effective interventions.</p>
Entry 22	<p>MEASURE TYPE: Adopted (28/04/2022 17:14 PM)</p> <p>Improving the effectiveness of the management of regional education will be supported by a change in the middle level of governance. In June 2021, an amendment to the Act on State Administration in Education and School Self-Government was approved, which unified the management and financing of the education sector under the Ministry of Education (between 2013 and 2021, part of the competencies and funding fell under the Ministry of the Interior). As of January 2022, Regional Offices of School Administration (RÚSS) were established under the responsibility of the Ministry of Education, Science, Research and Sport (MŠVVaŠ), replacing the existing education departments of the district offices at the regional level, which were under the Ministry of the Interior of the Slovak Republic (MV SR). In addition to eliminating the dual system of financing and management, including administrative burdens, the change is expected to ensure more effective oversight of special schools operated by the state. Inefficiencies in governance have been considered one of the causes of the segregation of pupils from marginalized Roma communities (MRK) and the incorrect placement of pupils without mental disabilities into special education.</p>
Entry 23	<p>MEASURE TYPE: Adopted (27/04/2021 16:36 PM)</p> <p>Key elements concerning inclusion of marginalised Roma communities are the introduction of pre-primary education and creation of a new strategy and action plan for Roma inclusion. Compulsory pre-primary education for all 5-year-old children will be effective from September 2021 (as approved in 2019) with the aim of reducing the differences in preparedness for compulsory education. Strategy for inclusive education will support development of basic skills as well as the system of lifelong counselling. More than 140 thousand children and pupils from over 700 schools have been supported by projects focused on creating job vacancies for pedagogical assistants and inclusive teams. Afternoon tutoring for elementary school students in the Together Wiser project is targeting reduction of learning differences among pupils which were deepened by the pandemic. The project was introduced in March 2021 and almost 500 schools have joined, most of which include socially disadvantaged pupils. The Zero Action Plan of the Strategy for inclusive education for 2021 has already been published.</p>
Entry 24	<p>MEASURE TYPE: Adopted (27/04/2021 16:25 PM)</p> <p>Slovak Accreditation Agency for Higher Education (SAAVŠ) has endorsed new accreditation standards in accordance with European standards for higher education, which have come in effect in September 2020. By the end of 2022 tertiary institutions need to apply for new accreditation, which will be evaluated by these new standards.</p>

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## CSR 3 Subpart 1: Effectively implement measures to ensure liquidity for small and medium-sized enterprises and self-employed.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (28/04/2022 18:07 PM)</p> <p>Measures to maintain employment during the pandemic have been assessed as effective, resulting in the introduction of a permanent short-time work scheme (Kurzarbeit). Measures aimed at stabilizing the labor market during the pandemic (see chapter Measures to Combat the COVID-19 Pandemic) prevented layoffs despite varying effectiveness across different schemes. As a result, a law on support during reduced working hours, known as "Kurzarbeit," was introduced, effective from 1 March 2022. The law sets out the rules for providing partial reimbursement of employers' wage costs for employees during periods when an external factor has caused a restriction in the employer's operations.</p>
Entry 2	<p>MEASURE TYPE: Implemented (27/04/2021 16:50 PM)</p> <p>In addition to the waiver of social security contributions (SIC) for April 2020, the deferral of the payment of social security contributions and income tax advances also helped with the liquidity of employers. Deferrals of payments of SIC are valid for employers and the self-employed individuals in the event of a decrease in income of more than 40%. In the first wave, the possibility of payment deferrals concerned SIC for March and May to July. In the second wave, the payment deferrals of SIC for December, January and February were postponed again. As a part of the first help program, the possibility of offsetting the so far unapplied tax loss for years between 2015 to 2018 was also introduced and can be a part of the tax return for 2019 for entrepreneurs. This measure aimed to help approximately 30 000 SMEs.</p>
Entry 3	<p>MEASURE TYPE: Implemented (27/04/2021 16:50 PM)</p> <p>Measures concerning tax legislation have helped to reduce the financial and administrative burden of doing business. In the area of income tax it is mainly an extension of the deadline for filing an income tax return, to make an annual settlement of employee tax advances, to file a report on the tax statement and total income from dependent activities and to file a statement on the share of tax paid to NGOs or non-profit organizations (tax allocation). The deadlines for carrying out these actions were extended until after the end of the first wave of the pandemic. In the second wave, sanctions for late payment of tax are postponed again.</p>
Entry 4	<p>MEASURE TYPE: Implemented (27/04/2021 16:48 PM)</p> <p>Increased transfers within the general government (GG) compensated for the deteriorating performance of some GG entities due to a pandemic. In particular are compensated revenue shortfalls of NDS, ŽSR or ŽSSK due to lower economic activity or state-run health insurance company (VšZP). Repayable financial assistance was also provided to municipalities and cities to cover lower incomes following the introduction of the deferral of tax payments.</p>
Entry 5	<p>MEASURE TYPE: Implemented (27/04/2021 16:48 PM)</p> <p>Loan payment deferrals and the provision of new guaranteed loans are intended to help with liquidity. From April 2020 have clients of banking, non-banking and leasing companies been able to request a deferral of payments. A small employer or an entrepreneur can also request a deferral. The possibility of submitting a request for loan payment deferral was extended until March 2021, which has created space for clients to defer payments until the end of 2021. Another banking measure has introduced new guaranteed loans, which are implemented through five programs. Three new programs have been launched on the basis of a de minimis scheme and companies have the opportunity to draw assistance through three institutions - Slovak Investment Holding (SIH), EXIMBANKA SR and the SZRB. The remaining two programs are a part of the so called large aid scheme from the state and aim to provide funds to small, medium and large enterprises through SIH and EXIMBANKA SR.</p>
Entry 6	<p>MEASURE TYPE: Implemented (11/12/2020 23:16 PM)</p> <p>The Government also agreed with financial institutions on postponement of loan repayments for a maximum of 9 months. This applies to people affected by the current pandemic who ask for postponement. The postponement will be granted at no charge, but it does not mean forgiveness of any part of the debt or interest. Clients who choose to use the postponement option will not have a negative record in the credit register.</p>
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## CSR 3 Subpart 2: Close digital infrastructure gaps.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:55 PM)</p> <p>Ensuring Capacities for Digital Transformation in Primary Schools: The aim of the measure is to ensure the sustainability of the digital transformation of primary schools by stabilising the position of the school digital coordinator and by establishing the role of the school</p>

	<p>network administrator in legislation. The position of the school digital coordinator is funded until August 2026 through a national project, and a plan for its continued funding is being prepared. At the same time, work is underway to define the role of the school network administrator in legislation.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 16:45 PM)</p> <p>Action Plan for the Digitalisation and Digital Transformation of Education in the Slovak Republic for 2025–2027: The aim of the Action Plan is to modernise the Slovak education system through the systematic digitalisation of the learning environment. The plan builds on the Education Informatization Programme until 2030 and is part of the broader Digital Transformation Strategy of Slovakia until 2030. It focuses on introducing uniform standards for digital equipment across all levels of schools. At the same time, it supports the development of sustainable digitalisation plans, methodological and training support for schools, the development of digital skills among pupils and teachers, the introduction of assistive technologies, and ensuring the accessibility of electronic outputs. The Action Plan was officially published on 15 January 2025, and the implementation of new measures began during the first quarter of 2025. Preparations are currently underway for setting digital equipment standards and planning projects to modernise school infrastructure. In parallel, methodological and training activities are being prepared, including pilot support for digital coordinators and the publication of digital learning materials.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:30 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (28/04/2025 16:51 PM)</p> <p>Building digital infrastructure in schools: The aim is to build a modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to a national central node for network management and security. The investments (over EUR 100 million) are funded from European sources and the state budget, with guaranteed operation for at least five years. Public procurement procedures for the school networks are already underway.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (28/04/2025 16:30 PM)</p> <p>Streamlining tax arrears recovery processes: The Act on Tax Administration is being amended with the aim of increasing the efficiency of tax debt recovery by introducing innovative legal instruments and modernising existing ones. Currently, discussions are ongoing between the Financial Administration of the Slovak Republic and the Ministry of Finance of the Slovak Republic on the wording of the legislative amendment, which has already passed the preliminary consultation process with a favourable opinion from the commission. At the same time, non-legislative measures to improve the efficiency of tax debt recovery and to prevent the creation of tax arrears are being implemented. These measures include, for example, the diversification of tax enforcement methods, intensified field activities by tax enforcers, and targeted use of safeguarding instruments, such as preliminary measures and liens, particularly in high-risk taxpayer segments.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (28/04/2025 16:27 PM)</p> <p>Reducing the VAT gap and improving collection efficiency: The legislative definition of tax fraud, combined with soft-warning notifications based on a "three strikes and you're out" approach, will enable easier assessment of involvement in fraud and support the psychological effect of encouraging tax compliance. A symposium on the legislative definition of tax fraud was held in November 2024, and a decision by the Ministry of Finance of the Slovak Republic on the next steps is pending. Soft-warning notifications were partially introduced in 2019, with full implementation planned for 2026.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (04/04/2025 10:39 AM)</p> <p>New Business Register: The legislative amendment will reflect the new requirements of the modern business register information system introduced through investments under the Recovery and Resilience Plan. To ensure up-to-date data, the automated exchange of information between registers and databases will be improved both within Slovakia and at the EU level. Consultations with the business sector on the draft Business Register Act are currently underway. The draft law will be submitted to the Slovak government for discussion no later than June 2025.</p>
Entry 8	<p>MEASURE TYPE: Not Defined (04/04/2025 10:35 AM)</p> <p>Introduction of a Register of Land Use Rights: The Register of Land Use Rights is a temporary solution to the fragmentation and inconsistencies in land ownership in Slovakia. It aims to address the issue of proving land use rights until land consolidation processes are completed. The Ministry of Agriculture and Rural Development is currently finalising the legislative wording of the draft law, which will subsequently be submitted for interdepartmental review.</p>
Entry 9	<p>MEASURE TYPE: Not Defined (03/04/2025 15:01 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>

Entry 10	<p>MEASURE TYPE: Not Defined (28/04/2025 16:37 PM)</p> <p>The National Digital Decade Plan of the Slovak Republic is the overarching document summarising Slovakia's activities in fulfilling the EU's digital objectives. The plan is in its initial implementation phase, with work underway in four main areas: digital skills and ICT specialists, digital infrastructure, digital transformation of businesses, and digitalisation of public administration. A total of 29 measures will be implemented between 2025 and 2030, with an annual progress report to be submitted to the Government of the Slovak Republic.</p>
Entry 11	<p>MEASURE TYPE: Not Defined (04/04/2025 13:04 PM)</p> <p>Implementation of measures and recommendations under the Strategy and Action Plan for the period 2020-2024 to improve Slovakia's position in the Digital Economy and Society Index (DESI): The aim of the measures is to improve Slovakia's position in the DESI index so that Slovakia is at least in the middle of the DESI ranking. Currently, all measures are in their final implementation phase, except for two planned through 2030. The measures have been carried out in line with defined goals and milestones, allowing for the assessment of their success based on DESI indicators included in the Digital Decade Report.</p>
Entry 12	<p>MEASURE TYPE: Implemented (28/02/2023 12:43 PM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - public procurement process: The goal of the measure is to make the public procurement process more effective. Effective from 31.3.2022, the amendments to the Public Procurement Act modify the exercise of supervision, as well as professionalise the public procurement process.</p>
Entry 13	<p>MEASURE TYPE: Implemented (28/04/2022 19:10 PM)</p> <p>The aim of the new Electronic Communications Act is to promote competition in the field of electronic communications, develop the internal market, protect the interests of end-users, and ensure access to and use of high-capacity networks by all citizens and businesses at reasonable prices. The Act was approved by the National Council of the Slovak Republic in November 2021 and entered into force on 1 February 2022. The need to adopt the Act arose from the obligation to implement a European directive. The Act regulates the rights and obligations of consumers, the rights and obligations of business entities operating in the electronic communications sector, and the competencies of state authorities in the field of electronic communications.</p>
Entry 14	<p>MEASURE TYPE: Implemented (28/04/2022 18:28 PM)</p> <p>In 2021, the National Supercomputing Centre was established in Slovakia to oversee activities related to the development of supercomputing. The Centre was jointly founded by the Ministry of Investment, Regional Development and Informatization (MIRRI SR), the Centre of Operations of the Slovak Academy of Sciences (SAV), and the I4DI association. Its tasks include supporting the training of experts, promoting awareness of the possibilities for supercomputer use, and providing professional assistance to users.</p>
Entry 15	<p>MEASURE TYPE: Announced (04/04/2025 10:45 AM)</p> <p>Modernisation of private law – recodification of company law The recodification of the Civil Code is expected to be approved by the Slovak government in December 2025, with the legislative process set to begin in the summer of this year.</p>
Entry 16	<p>MEASURE TYPE: Announced (27/04/2021 16:56 PM)</p> <p>Aiming at improving international position within a digitization field, draft of the Strategy and Action Plan for improving international rank of the Slovak Republic in the Digital Economy and Society index (DESI) until 2024 has been elaborated. A primary focus lies on digital infrastructure for high-speed internet, increasing a share of digital public services and use of the European Digital Innovation Hubs with particular focus on small and medium enterprises.</p>
Entry 17	<p>MEASURE TYPE: Adopted (04/04/2025 14:06 PM)</p> <p>Implementation of information systems to improve international police cooperation: In order to make the exchange of information more effective in the fight against international crime, the relevant EU Directive will be transposed into Slovak legislation. At the same time, the information system for international police cooperation (CMS-Case management system) and the information system for searching for stolen documents and vehicles will be modernised. The directive was transposed through an amendment to the Police Force Act, which entered into force on 12 December 2024. At the same time, technical upgrades of the international police cooperation information system are ongoing.</p>
Entry 18	<p>MEASURE TYPE: Adopted (28/02/2023 11:25 AM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - construction process: The Act on Construction and the Act on Land Use Planning have been approved with the goal of increasing the effectivity of the construction process. The acts will contribute to speeding up and digitising the authorisation processes for new construction. They will also strengthen possibilities of removing illegal constructions. The existing acts modify the jurisdiction of the authority issuing binding statements on investment activity and its accordance with the land use plan.</p>
Entry 19	<p>MEASURE TYPE: Adopted (28/02/2023 10:43 AM)</p> <p>Adoption and implementation of the IT expenditures revision timetable: The aim is to improve the quality and effectivity of government IT systems and decrease operating costs. The revision is expected to be completed in 2023; most of the 2022 tasks have been completed or are at a high stage of development.</p>

Entry 20	<p>MEASURE TYPE: Adopted (28/04/2022 19:14 PM)</p> <p>Expanding the coverage and use of electronic communications networks will improve digital connectivity outcomes. In terms of digital infrastructure availability, Slovakia is catching up with the EU average. To achieve the EU's 2030 targets, the government approved the National Broadband Plan, which defines a strategic approach to building electronic communications networks for ultra-fast broadband in areas not covered by the market. A follow-up feasibility study will assess the optimal intervention method and the required amount of public funding. A key challenge remains the improvement of digital skills and internet usage, which is not evenly distributed across society and, particularly in the case of ultra-fast connections, lags behind the pace of infrastructure development.</p>
Entry 21	<p>MEASURE TYPE: Adopted (28/04/2022 18:33 PM)</p> <p>The Strategy and Action Plan to Improve Slovakia's Position in the DESI Index by 2025 sets an ambitious goal to bring Slovakia up to the EU average. The government-approved Strategy identifies priority areas of lagging performance across the different dimensions of the index (connectivity, human capital, use of internet services, integration of digital technologies, and digital public services (eGovernment)).</p>
Entry 22	<p>MEASURE TYPE: Adopted (27/04/2021 18:48 PM)</p> <p>In March 2021, the Government has approved its new strategy for broad-band connection in the form of a national plan.</p>
Entry 23	<p>MEASURE TYPE: Adopted (27/04/2021 18:24 PM)</p> <p>In March 2020, the spending review on informatization (Informatization 2.0) was published, which was approved by the Government of the Slovak Republic in May 2020 (Resolution no. 297/2020). In accordance with the resolution, a timetable for the implementation of the expenditure review measures for 2020-2023 has been drawn up and published. Measures in the plan are already under implementation according to the schedule. Ministry-specific IT specialist capacities will be provided.</p>
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#### CSR 3 Subpart 3: Front-load mature public investment projects

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (03/04/2025 14:37 PM)</p> <p>Promoting sustainable transport: Promoting sustainable transport is part of the drive towards a zero carbon economy. The Slovakia Programme has therefore allocated EUR 891 million to support sustainable multimodal urban mobility (including cycling). 686 million EUR will be directed to the development of public passenger rail transport. Additional EU funds are earmarked for the development of both water and road transport. As of March 2025, the Ministry of Transport has launched a total of 11 calls worth nearly EUR 1.2 billion to support sustainable transport. The supported projects will focus, for example, on the creation of integrated transport systems, the construction of park-and-ride facilities at city entrances, and the purchase of trams, trolleybuses, and eco-friendly buses. Funding will also support the modernisation of railways, track electrification, and ensuring interoperability with transport systems of other EU countries.</p>
Entry 2	<p>MEASURE TYPE: Implemented (04/04/2025 13:50 PM)</p> <p>Introduction of a forward-looking funding plan for research, development and innovation: The preliminary funding plan will increase the predictability of support, which may encourage greater participation of researchers and businesses in calls and improve the average quality of projects. The plan will be prepared annually for the upcoming year, with a three-year outlook. On 14 March 2024, the Government Council for Science, Technology and Innovation approved the first Preliminary Funding Plan for research, development, and innovation support for the period 2024–2026.</p>
Entry 3	<p>MEASURE TYPE: Implemented (04/04/2025 13:46 PM)</p> <p>Inter-ministerial programme for research, development and innovation: Programme budgeting of R&amp;D&amp;I expenditures will enhance the efficiency and transparency of the management and oversight of financial resources allocated to individual ministries. An inter-ministerial budget programme has been established as part of the state budget. It is being implemented in cooperation with the Office of the Deputy Prime Minister for the Recovery Plan and the Knowledge Economy and selected central government bodies. Its role is expected to be further strengthened following the adoption of a new R&amp;D&amp;I Act, which will also provide it with a legal basis.</p>
Entry 4	<p>MEASURE TYPE: Implemented (28/04/2022 19:22 PM)</p> <p>Since 2021, the emphasis has been on including in the budget, apart from ongoing projects, only projects that are demonstrably socially beneficial and ready for implementation. Funds for additional planned projects are earmarked in the budget within an investment pipeline. Their disbursement is possible only after an assessment by the Ministry of Finance of the Slovak Republic (MF SR). In the past, inaccurate planning and frequent changes in priorities led to unprepared projects blocking large amounts of funding over the long term, to the detriment of better-prepared investments across sectors. Therefore, only ready and beneficial projects should be financed, in line with prioritized investment plans and within the available budget resources each year.</p>

Entry 5	<p>MEASURE TYPE: Adopted (28/04/2022 19:24 PM)</p> <p>At the end of 2020, the government approved a resolution requiring investments by public sector entities (excluding municipalities) exceeding EUR 1 million to be assessed by the Ministry of Finance. Ministries are also required to develop methodologies for setting priorities and to prepare subsequent investment plans. Assessments within the Ministry of Finance are carried out by the Value for Money Division (ÚHP), where the Investment Authority (IA) was established in 2021. Capacities for project evaluation, coordination of methodologies and plans, and other tasks related to the management of investment projects have been strengthened.</p>
Comments	
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CSR 3 Subpart 4: and promote private investment to foster the economic recovery.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 14:28 PM)</p> <p>Social farming: The new legislation will create a legal framework for the institution of social farms which, as social enterprises, can engage not only in primary production but also in non-productive activities, thus contributing to rural development and the sustainability of jobs. The Bill has already been submitted to the inter-ministry comment procedure in November 2022. Social farming: The new legislation will create a legal framework for the institution of social farms which, as social enterprises, can engage not only in primary production but also in non-productive activities, thus contributing to rural development and the sustainability of jobs. The Bill has already been submitted to the inter-ministry comment procedure in November 2022. In 2024, work continued on establishing a legal framework for social farms as social enterprises engaged in both primary agricultural production and non-productive activities, supporting rural development and job sustainability. The Ministry of Agriculture is preparing an updated legislative proposal. At the same time, discussions are ongoing with the Ministry of Labour to amend the Social Economy Act to define social farms and set criteria for their registration and operation.</p>
Entry 2	<p>MEASURE TYPE: Implemented (27/04/2021 18:50 PM)</p> <p>Super-deduction of expenses for R&amp;D is becoming more generous and is used by a growing number of companies. In 2020, the amount of deductible expenses for R&amp;D has risen to 200% (compared to 150% in 2019 and 100% in 2018). In 2019 358 companies drew tax reliefs for research and development in total of 26 mil. euro.</p>
Entry 3	<p>MEASURE TYPE: Adopted (28/02/2023 11:25 AM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - construction process: The Act on Construction and the Act on Land Use Planning have been approved with the goal of increasing the effectivity of the construction process. The acts will contribute to speeding up and digitising the authorisation processes for new construction. They will also strengthen possibilities of removing illegal constructions. The existing acts modify the jurisdiction of the authority issuing binding statements on investment activity and its accordance with the land use plan.</p>
Entry 4	<p>MEASURE TYPE: Adopted (27/04/2021 17:21 PM)</p> <p>Conditions for public rental housing construction improved for entrepreneurs and public sector by legislation amendment from January 2020 and 2021. Favourable loan conditions from State Housing Development Fund also improved for entrepreneurs and public sector in order to fund rental housing. These changes might contribute to better attractiveness of rental housing. Changes can also increase rental housing subsidies' take up.</p>
Comments	
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CSR 3 Subpart 5: Focus investment on the green and digital transition, in particular on clean and efficient production and use of energy and resources,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:50 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>

Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:36 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:29 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (07/04/2025 13:26 PM)</p> <p>Green energy for households and businesses: Support for the installation of renewable energy sources (RES) is provided through voucher schemes for both households and businesses: 1) The "Green for Households" project (€107.7 million) enables households to receive a 50% contribution for green technologies such as heat pumps, photovoltaics, or wind turbines. 2) The "Green Solidarity" project (€28.4 million) targets low-income households, offering up to 90% support for photovoltaics, solar collectors, and biomass systems. 3) The "Green for Businesses" project (€66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and the use of RES. The "Green for Households" and "Green Solidarity" projects are already operating as voucher schemes announced by the Slovak Innovation and Energy Agency (SIEA). The pilot "Green for Businesses" project has been prepared in accordance with the new de minimis aid rules, with the support ceiling increased to €300,000 over a period of three years compared to the previous scheme.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (03/04/2025 13:24 PM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with a focus on legislative adjustments and harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy is currently preparing the legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and regulatory changes is expected to be adopted by the end of 2025.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (03/04/2025 14:12 PM)</p> <p>Modernisation Fund - State aid scheme for the decarbonisation of industry: The scheme is intended to contribute to the reduction of greenhouse gas emissions by supporting industrial decarbonisation projects that will lead to primary energy savings, reduce final energy consumption and introduce the use of advanced environmental technologies in industrial production. The Ministry of the Environment is currently preparing the second round of the call. Under the first round, with an allocation of just under EUR 470 million, contracts have so far been signed with four beneficiaries amounting to nearly EUR 141 million. The successful applicant, U. S. Steel Košice, s.r.o., has requested an extension of the deadline for signing the contract (EUR 300 million), due to a lack of significant progress in the transaction between Nippon Steel Corporation and U. S. Steel.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (28/04/2025 16:37 PM)</p> <p>The National Digital Decade Plan of the Slovak Republic is the overarching document summarising Slovakia's activities in fulfilling the EU's digital objectives. The plan is in its initial implementation phase, with work underway in four main areas: digital skills and ICT specialists, digital infrastructure, digital transformation of businesses, and digitalisation of public administration. A total of 29 measures will be implemented between 2025 and 2030, with an annual progress report to be submitted to the Government of the Slovak Republic.</p>
Entry 8	<p>MEASURE TYPE: Not Defined (04/04/2025 13:04 PM)</p> <p>Implementation of measures and recommendations under the Strategy and Action Plan for the period 2020-2024 to improve Slovakia's position in the Digital Economy and Society Index (DESI): The aim of the measures is to improve Slovakia's position in the DESI index so that Slovakia is at least in the middle of the DESI ranking. Currently, all measures are in their final implementation phase, except for two planned through 2030. The measures have been carried out in line with defined goals and milestones, allowing for the assessment of their success based on DESI indicators included in the Digital Decade Report.</p>
Entry 9	<p>MEASURE TYPE: Not Defined (03/04/2025 14:59 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 10	<p>MEASURE TYPE: Implemented (15/03/2024 14:22 PM)</p> <p>Action plan for the protection of waters in the Žitný ostrov Protected Water Area: The aim of the action plan is to ensure preventive and effective protection of the waters of Žitný ostrov, which are the most important source of water for the supply of drinking water to the population in Slovakia. The Action Plan was adopted in June 2023 by the Government.</p>

Entry 11	<p>MEASURE TYPE: Implemented (15/03/2024 14:18 PM)</p> <p>Reassessment of the extent and method of protection of flood-prone areas: The amendment to the Flood Protection Act of June 2023, which will enter into force on 1 April 2024, brings clearer delineation and regular updating of the boundaries of floodplains and creates a regulatory instrument to prohibit new construction and inappropriate activities in these areas.</p>
Entry 12	<p>MEASURE TYPE: Implemented (28/02/2023 13:09 PM)</p> <p>Launch of Unit 3 of the Mochovce nuclear power plant - The new nuclear unit in Mochovce will cover approximately 13% of Slovakia's total electricity consumption, which will make the country energy self-sufficient in terms of electricity production in 2023.</p>
Entry 13	<p>MEASURE TYPE: Announced (03/04/2025 14:31 PM)</p> <p>Improving the efficiency of support provided by the Environmental Fund: The amendment to the Environmental Fund Act will improve the Fund's efficiency and enable a more flexible response to the needs of support beneficiaries. The draft amendment is currently being prepared and is expected to enter into force by the end of 2025.</p>
Entry 14	<p>MEASURE TYPE: Announced (01/03/2023 11:55 AM)</p> <p>Act on Climate Change and Low Carbon Transformation of the Slovak Republic - The first-ever climate law will help align Slovakia's and the EU's 2030 climate goals, including climate neutrality by 2050 at the latest.</p>
Entry 15	<p>MEASURE TYPE: Announced (27/04/2021 20:39 PM)</p> <p>According to Development and Green Public Procurement Realization Concept, methodology for the central government's green procurement of certain product groups (transport vehicles, copy paper, IT equipment) was published in February 2020.</p>
Entry 16	<p>MEASURE TYPE: Announced (11/12/2020 22:05 PM)</p> <p>A subsidisation scheme for the replacement of solid fuel devices by low-emission solutions, such as gas boiler, will continue. First subsidies shall be provided in 2020.</p>
Entry 17	<p>MEASURE TYPE: Adopted (28/02/2023 13:13 PM)</p> <p>Adoption of the new Water Policy Concept 2030 - The main mission of the concept is to ensure the gradual restoration of damaged water bodies, to stop water pollution and the decline in groundwater quantity, and to ensure the availability of drinking water in the regions. It defines ten priority interlinked areas with objectives, measures and timeframes for each.</p>
Entry 18	<p>MEASURE TYPE: Adopted (28/02/2023 13:12 PM)</p> <p>New Air Protection Act - The new law (approved by the Slovak Parliament in December 2022) aims to reduce the total amount of emissions, improve air quality and limit the amount of emissions directly at the source.</p>
Entry 19	<p>MEASURE TYPE: Adopted (28/02/2023 11:26 AM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - construction process: The Act on Construction and the Act on Land Use Planning have been approved with the goal of increasing the effectivity of the construction process. The acts will contribute to speeding up and digitising the authorisation processes for new construction. They will also strengthen possibilities of removing illegal constructions. The existing acts modify the jurisdiction of the authority issuing binding statements on investment activity and its accordance with the land use plan.</p>
Entry 20	<p>MEASURE TYPE: Adopted (28/04/2022 17:18 PM)</p> <p>The National Hydrogen Strategy aims to enhance the competitiveness of the Slovak economy while significantly contributing to carbon neutrality. Approved by the government in 2021, the strategy defines the strategic role of the state in the deployment of hydrogen technologies in Slovakia, in the context of current developments in EU countries. The strategy will be followed by an action plan, which, through proposed measures, will create conditions for investments in an economically sustainable value chain of green and blue hydrogen — including its production, transport and distribution, storage, and use. Conditions will also be established to support research and development, international cooperation, and marketing activities.</p>
Entry 21	<p>MEASURE TYPE: Adopted (27/04/2021 17:12 PM)</p> <p>A legislation for guaranteed energy services for public sector was adopted in 2019, aiming for a complex modernization of public buildings and street light across the country. A model contract for public sector has been updated in February 2020. In this regard, Slovak Innovation and Energy Agency (SIEA) introduced a technical assistance for public sector. In 2020, SIEA also announced a call for financial allowance, which aims to increase a share of the renewable energy resources.</p>
Entry 22	<p>MEASURE TYPE: Adopted (27/04/2021 17:03 PM)</p>



	National Emissions Reduction Programme was approved by the Government in March 2020 with several proposals of policies and measures to achieve a national commitment to reduce polluting substances' production. The national programme is being part of the key documents of the Slovak Republic Air Protection Strategy 2030.
Entry 23	MEASURE TYPE: Adopted (27/04/2021 18:54 PM)  The Low-Carbon Strategy was approved by the Government in March 2020. Strategy identifies possibilities of the Slovak economy to reach the goal of carbon-neutrality by 2050.
Comments	
State of play	

CSR 3 Subpart 6: sustainable public transport.

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 16:50 PM)  Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.
Entry 2	MEASURE TYPE: Not Defined (03/04/2025 14:37 PM)  Promoting sustainable transport: Promoting sustainable transport is part of the drive towards a zero carbon economy. The Slovakia Programme has therefore allocated EUR 891 million to support sustainable multimodal urban mobility (including cycling). 686 million EUR will be directed to the development of public passenger rail transport. Additional EU funds are earmarked for the development of both water and road transport. As of March 2025, the Ministry of Transport has launched a total of 11 calls worth nearly EUR 1.2 billion to support sustainable transport. The supported projects will focus, for example, on the creation of integrated transport systems, the construction of park-and-ride facilities at city entrances, and the purchase of trams, trolleybuses, and eco-friendly buses. Funding will also support the modernisation of railways, track electrification, and ensuring interoperability with transport systems of other EU countries.
Entry 3	MEASURE TYPE: Adopted (28/02/2023 13:12 PM)  New Air Protection Act - The new law (approved by the Slovak Parliament in December 2022) aims to reduce the total amount of emissions, improve air quality and limit the amount of emissions directly at the source.
Entry 4	MEASURE TYPE: Adopted (28/04/2022 17:18 PM)  The National Hydrogen Strategy aims to enhance the competitiveness of the Slovak economy while significantly contributing to carbon neutrality. Approved by the government in 2021, the strategy defines the strategic role of the state in the deployment of hydrogen technologies in Slovakia, in the context of current developments in EU countries. The strategy will be followed by an action plan, which, through proposed measures, will create conditions for investments in an economically sustainable value chain of green and blue hydrogen — including its production, transport and distribution, storage, and use. Conditions will also be established to support research and development, international cooperation, and marketing activities.
Entry 5	MEASURE TYPE: Adopted (11/12/2020 22:11 PM)  Expenditures on maintenance and reconstruction of 1st class roads and bridges were increased by 60 mil. EUR in the general government budget for 2021 in the Slovak Road Administration.
Comments	
State of play	

CSR 3 Subpart 7: and waste management.

Measures	
Entry 1	MEASURE TYPE: Not Defined (03/04/2025 14:10 PM)



	<p>Waste Management Strategy and Action Plan: The strategy and action plan will define the goals and measures in the area of waste management for a period of 10 to 15 years, focusing on increasing recycling rates and reducing the landfilling of municipal waste. In 2024, consultations were held with more than 150 stakeholders. The outcomes of these meetings are currently being finalised into a draft set of objectives and measures. The document will subsequently be submitted for approval.</p>
Entry 2	<p>MEASURE TYPE: Implemented (28/04/2022 17:23 PM)</p> <p>The adopted amendment to the Waste Act will reduce the negative impact of single-use plastic products on the environment. Single-use plastic products are banned in permanent public and fast-food establishments as well as at public events. State administration authorities are also prohibited from procuring beverages in single-use packaging. The amendment has been in effect since 1 December 2021 and transposes EU Directive 2019/904 on the reduction of the impact of certain plastic products on the environment.</p>
Entry 3	<p>MEASURE TYPE: Implemented (28/04/2022 17:22 PM)</p> <p>The deposit return system for beverage plastic bottles and cans has been successfully launched. Since January 2022, Slovakia has operated a deposit return system for single-use beverage containers with the aim of increasing the collection rate, efficiently recycling the containers, and reusing the material for the production of new packaging. Through the deposit system, at least 60% of the total weight of containers placed on the market in 2022 is expected to be returned by the end of the year. In 2023, the return rate should increase to 80%, and Slovakia has also committed to achieving a 90% return rate by 2025.</p>
Entry 4	<p>MEASURE TYPE: Announced (03/04/2025 14:31 PM)</p> <p>Improving the efficiency of support provided by the Environmental Fund: The amendment to the Environmental Fund Act will improve the Fund's efficiency and enable a more flexible response to the needs of support beneficiaries. The draft amendment is currently being prepared and is expected to enter into force by the end of 2025.</p>
Entry 5	<p>MEASURE TYPE: Announced (15/03/2024 14:21 PM)</p> <p>Approval of the roadmap for a circular economy: The aim of this strategic material is to support the transition of the Slovak economy to a circular model. The proposed measures will focus on construction, food and bio-waste, economic instruments, sustainable consumption and production. A project in cooperation with the Ministry of Environment, the EC and the OECD was successfully completed in 2022.</p>
Entry 6	<p>MEASURE TYPE: Announced (03/04/2025 14:17 PM)</p> <p>Approval of the roadmap for a circular economy - The aim of this strategic material is to support the transition of the Slovak economy to a circular model. The proposed measures will focus on construction, food and bio-waste, economic instruments, sustainable consumption and production. In 2022, a project in cooperation between the MoEW, the EC and the OECD was successfully completed, the conclusions of which will serve as an analytical basis for the development of a national roadmap for a circular economy. As of 2025, it is being developed with the Slovak Environmental Agency as part of a national project on circular economy awareness. Key aspects are being integrated into the Long-term Waste Management Strategy 2025–2035, addressing circular material use, food and textile waste, construction, and economic incentives.</p>
Entry 7	<p>MEASURE TYPE: Adopted (28/04/2022 17:25 PM)</p> <p>The main objective of waste management will be to divert waste from landfills and to prevent waste generation alongside promoting reuse. This follows from the approved Waste Management Program of the Slovak Republic for 2021–2025, which is the strategic national document setting the basic requirements, objectives, and measures focused on the area of waste management. The proposed measures therefore focus on improving the recycling of biodegradable municipal waste, promoting waste sorting at the source, better utilization of bioplastics, and introducing an obligation to sort textile waste. Among the proposed measures are, for example, the introduction of a ban on landfilling sorted bioplastics from public events and the adoption of an amendment to the Waste Act to create a functional system for textile waste.</p>
Entry 8	<p>MEASURE TYPE: Adopted (27/04/2021 17:17 PM)</p> <p>The adopted waste legislation amendment from September 2020 happens to be a legislative framework for creating a new circular economy information system in order to help to improve waste flows control. A pilot phase of this project is currently in progress. Preparation of the roadmap towards the circular economy continues and will be published in 2022, containing a specific steps for circular economy support. In September 2020, a project called Preparation of the Roadmap Towards the Circular Economy in the Slovak Republic has been announced, in cooperation with the European Commission and OECD.</p>
Entry 9	<p>MEASURE TYPE: Adopted (27/04/2021 17:17 PM)</p> <p>The approved Act on the compulsory deposit system for single-use beverage packaging has instituted a special, deposit-based system of collecting PET bottles and cans, effective from January 2023. The adopted waste legislation amendment will ensure reduction of the negative environmental impact of plastic products.</p>
Comments	
State of play	

## CSR 4 Subpart 1: Ensure effective supervision and enforcement of the anti-money laundering framework.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 14:04 PM)</p> <p>Adoption of legislative amendments to ensure direct access of the Police Force to specific records of state bodies: In line with the EU Asset Recovery and Confiscation Directive, direct online access to specific information systems of state authorities is necessary for the Police Force (PZ) to investigate the laundering of proceeds of crime more effectively. In 2023, cooperation on the integration of the PZ IT system into the databases of the Social Insurance Institution has already started. The Central Register of Accounts, managed by the Ministry of Finance, was made accessible to the Police Force on 15 August 2024. An information system enabling access to the Social Insurance Agency's database has been developed at the Ministry of the Interior and is currently in the testing phase. A data-sharing agreement is being prepared, with access for end-users expected by 30 June 2025.</p>
Entry 2	<p>MEASURE TYPE: Implemented (04/04/2025 13:48 PM)</p> <p>Introduction of a forward-looking funding plan for research, development and innovation: The preliminary funding plan will increase the predictability of support, which may encourage greater participation of researchers and businesses in calls and improve the average quality of projects. The plan will be prepared annually for the upcoming year, with a three-year outlook. On 14 March 2024, the Government Council for Science, Technology and Innovation approved the first Preliminary Funding Plan for research, development, and innovation support for the period 2024–2026.</p>
Entry 3	<p>MEASURE TYPE: Implemented (28/02/2023 13:16 PM)</p> <p>Project aimed at developing a system of specialised training for judges and judicial staff - The aim of the project is to improve the efficiency of court proceedings by improving the quality of training activities in the system of education of judges, prosecutors and judicial staff. The project was successfully implemented and completed by 30.11.2022.</p>
Entry 4	<p>MEASURE TYPE: Announced (04/04/2025 14:35 PM)</p> <p>Improving the current mechanism for the management of seized and confiscated property: The legislative changes will ensure the efficient administration of confiscated property and its return in the framework of international cooperation. A draft law on judicial cooperation in criminal matters has already been submitted to the inter-ministry comment procedure and is expected to be adopted by the Government in May 2024. Directive (EU) 2024/1260 on asset recovery and confiscation came into force on May 22, 2024, with a transposition deadline of November 23, 2026. The responsible ministry plans to present the transposing legislation in 2026.</p>
Entry 5	<p>MEASURE TYPE: Announced (04/04/2025 10:45 AM)</p> <p>Modernisation of private law – recodification of company law The recodification of the Civil Code is expected to be approved by the Slovak government in December 2025, with the legislative process set to begin in the summer of this year.</p>
Entry 6	<p>MEASURE TYPE: Announced (27/04/2021 18:09 PM)</p> <p>With the election of the first chief by Parliament in February 2021, the Office for the Protection of Whistleblowers is expected to be fully operational in Q3 2021.</p>
Entry 7	<p>MEASURE TYPE: Adopted (04/04/2025 14:05 PM)</p> <p>Implementation of information systems to improve international police cooperation: In order to make the exchange of information more effective in the fight against international crime, the relevant EU Directive will be transposed into Slovak legislation. At the same time, the information system for international police cooperation (CMS-Case management system) and the information system for searching for stolen documents and vehicles will be modernised. The directive was transposed through an amendment to the Police Force Act, which entered into force on 12 December 2024. At the same time, technical upgrades of the international police cooperation information system are ongoing.</p>
Comments	
State of play	

## CSR 4 Subpart 2: Ensure a favourable business environment

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 10:39 AM)</p> <p>New Business Register: The legislative amendment will reflect the new requirements of the modern business register information system introduced through investments under the Recovery and Resilience Plan. To ensure up-to-date data, the automated exchange of information</p>

	<p>between registers and databases will be improved both within Slovakia and at the EU level. Consultations with the business sector on the draft Business Register Act are currently underway. The draft law will be submitted to the Slovak government for discussion no later than June 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (03/04/2025 15:02 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (04/04/2025 10:34 AM)</p> <p>Introduction of a Register of Land Use Rights: The Register of Land Use Rights is a temporary solution to the fragmentation and inconsistencies in land ownership in Slovakia. It aims to address the issue of proving land use rights until land consolidation processes are completed. The Ministry of Agriculture and Rural Development is currently finalising the legislative wording of the draft law, which will subsequently be submitted for interdepartmental review.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (04/04/2025 14:28 PM)</p> <p>Social farming: The new legislation will create a legal framework for the institution of social farms which, as social enterprises, can engage not only in primary production but also in non-productive activities, thus contributing to rural development and the sustainability of jobs. The Bill has already been submitted to the inter-ministry comment procedure in November 2022. In 2024, work continued on establishing a legal framework for social farms as social enterprises engaged in both primary agricultural production and non-productive activities, supporting rural development and job sustainability. The Ministry of Agriculture is preparing an updated legislative proposal. At the same time, discussions are ongoing with the Ministry of Labour to amend the Social Economy Act to define social farms and set criteria for their registration and operation.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 13:29 PM)</p> <p>Coordination of the lifelong learning system with the needs of the labour market: The first national project (nearly EUR 30 million) aims to strengthen the competencies of the Sectoral Councils Alliance (ASR) in forecasting labour market needs and identifying shortage occupations. The second national project (EUR 42.2 million) focuses on supporting skills development and retraining, particularly for NEET youth under the age of 30. The ASR project has been underway since October 2023 and has, for example, produced Human Resources Development Strategies for individual sectors. The "Skills for the Labour Market" project was launched in April 2024 and will run until the end of 2025. Up to 80% of its budget is allocated to training for shortage occupations identified by the ASR.</p>
Entry 6	<p>MEASURE TYPE: Implemented (04/04/2025 13:48 PM)</p> <p>Introduction of a forward-looking funding plan for research, development and innovation: The preliminary funding plan will increase the predictability of support, which may encourage greater participation of researchers and businesses in calls and improve the average quality of projects. The plan will be prepared annually for the upcoming year, with a three-year outlook. On 14 March 2024, the Government Council for Science, Technology and Innovation approved the first Preliminary Funding Plan for research, development, and innovation support for the period 2024–2026.</p>
Entry 7	<p>MEASURE TYPE: Implemented (01/03/2023 11:53 AM)</p> <p>Simplification of registering and assigning VAT number - Modification of the registration process and introduction of ex-officio registration. An entity will be automatically assigned a tax identification number (TIN) upon registration in the Commercial or Trade Register. The aim is to reduce administrative burden.</p>
Entry 8	<p>MEASURE TYPE: Implemented (28/02/2023 13:15 PM)</p> <p>Amendment to the Land Adjustment Act - The aim of the amendment (approved by the Slovak Parliament June 2022) is to tighten measures against fragmentation of land ownership and to prevent the increasing fragmentation of land ownership in Slovakia.</p>
Entry 9	<p>MEASURE TYPE: Implemented (28/02/2023 12:44 PM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - public procurement process: The goal of the measure is to make the public procurement process more effective. Effective from 31.3.2022, the amendments to the Public Procurement Act modify the exercise of supervision, as well as professionalise the public procurement process.</p>
Entry 10	<p>MEASURE TYPE: Implemented (28/04/2022 17:41 PM)</p> <p>Electronic communication between the financial administration and taxpayers supports voluntary tax compliance and reduces the administrative burden. As of 1 January 2022, two-way electronic communication for all types of taxes was launched towards taxpayers. The financial administration delivers documents to electronic mailboxes on the Central Public Administration Portal (ÚPVS) (with the exception of foreign entities) in order to maximize the comfort of taxpayers related to document delivery. Delivered documents are displayed in the taxpayer's electronic file. In addition to the electronic file, the taxpayer also has access to their personal account, where they can obtain an overview of assessments and payments, taxes, advance payments, due dates, payment dates, and verify the status of their personal account, as well as make payments directly from it.</p>
Entry 11	<p>MEASURE TYPE: Implemented (28/04/2022 17:37 PM)</p>

	<p>Electronic communication between the financial administration and taxpayers supports voluntary tax compliance and reduces the administrative burden. As of 1 January 2022, two-way electronic communication for all types of taxes was launched towards taxpayers. The financial administration delivers documents to electronic mailboxes on the Central Public Administration Portal (ÚPVS) (with the exception of foreign entities) in order to maximize the comfort of taxpayers related to document delivery. Delivered documents are displayed in the taxpayer's electronic file. In addition to the electronic file, the taxpayer also has access to their personal account, where they can obtain an overview of assessments and payments, taxes, advance payments, due dates, payment dates, and verify the status of their personal account, as well as make payments directly from it.</p>
Entry 12	<p>MEASURE TYPE: Implemented (28/04/2022 17:35 PM)</p> <p>Improved transparency of the business environment will be supported by the publication of a list of taxpayers who have been assigned a tax reliability index. The concept of the tax reliability index was introduced into the Tax Code as early as 2018. As of 1 January 2022, the tax reliability index is published and has become legally enforceable. Highly reliable taxpayers who responsibly meet their tax obligations towards the financial administration will be rewarded with benefits. Reliable taxpayers will receive benefits determined by the Financial Directorate of the Slovak Republic (FR SR), which will be published on the FR SR website. Restrictions will be applied to unreliable taxpayers. The entire process of assessing taxpayers and assigning them to specific groups will be transparent, allowing each taxpayer to understand what the financial administration evaluates when compiling the index. The list of taxpayers who have been assigned a tax reliability index will be published on the FR SR website no later than 30 September 2022.</p>
Entry 13	<p>MEASURE TYPE: Implemented (27/04/2021 18:10 PM)</p> <p>The amendment to the Act on the contribution from the ESIF has simplified the processes for providing contributions from the ESIF for providers (managing authorities) as well as for applicants and beneficiaries since May 2020.</p>
Entry 14	<p>MEASURE TYPE: Implemented (27/04/2021 18:13 PM)</p> <p>The Financial Administration continued to adopt and expand pro-client measures in order to increase the quality of services provided to the public and to make internal and external communication more effective. The sending of soft-warnings as a way of proven online communication with clients continued to expand and communication through an automated chatbot was strengthened. Financial Administration introduces a new measures, concerning decrease of the administrative burden and encouragement of voluntary fulfilment of the tax liabilities. Automatic corporate tax registration will be carried out. The tax administrator will effectuate the registration of an entity on the basis of the registers of legal persons or business entities. Obligation to report bank accounts to tax administrator is being cancelled by 2020.</p>
Entry 15	<p>MEASURE TYPE: Announced (04/04/2025 10:44 AM)</p> <p>Modernisation of private law – recodification of company law: The recodification of the Civil Code is expected to be approved by the Slovak government in December 2025, with the legislative process set to begin in the summer of this year.</p>
Entry 16	<p>MEASURE TYPE: Announced (01/03/2023 12:43 PM)</p> <p>Adoption of legislation for the development of family businesses - Legislative anchoring and facilitating generational change will contribute to greater clarity, transparency and efficiency in the regulation and support of family business. In December 2022, the Slovak Parliament approved an amendment to the Social Economy and Social Enterprises Act, which introduces a legislative definition of a family business. At the same time, in 2021, the MoH submitted a Draft Action Plan for the Development of Family Businesses in Slovakia to the MPC, however, not all the comments raised have been successfully settled so far.</p>
Entry 17	<p>MEASURE TYPE: Announced (27/04/2021 18:12 PM)</p> <p>Several initiatives are intended to help reduce administrative burdens by process electronization. At the beginning of 2021, a draft of legislation was prepared in order to reduce the administrative burden by using public administration information systems. This is the third wave of simplification and reduction of bureaucracy on a "once and enough" basis. The draft law expands, with effect from September, the scope of data registered in public administration information systems, which natural and legal persons will no longer have to submit in paper form.</p>
Entry 18	<p>MEASURE TYPE: Announced (14/12/2020 09:31 AM)</p> <p>A second round of anti-bureaucratic measures was announced in December 2020 by the Ministry of Economy.</p>
Entry 19	<p>MEASURE TYPE: Adopted (03/04/2025 13:40 PM)</p> <p>Speeding up and streamlining the environmental impact assessment process: The amendment to the law will accelerate and streamline environmental assessment and permitting processes, for example by reducing the scope for bureaucratic delays and eliminating so-called gold-plating. The law entered into force on 1 January 2025.</p>
Entry 20	<p>MEASURE TYPE: Adopted (28/02/2023 11:27 AM)</p> <p>In 2021, the National Supercomputing Centre was established in Slovakia to coordinate activities related to the development of supercomputing. The Centre was jointly founded by the Ministry of Investment, Regional Development and Informatization (MIRRI SR), the Centre of Operations of the Slovak Academy of Sciences (SAV), and the I4DI association. Its tasks include supporting the training of experts, promoting information on the possibilities of supercomputer use, and providing professional assistance to users.</p>

Entry 21	<p>MEASURE TYPE: Adopted (28/04/2022 19:06 PM)</p> <p>In 2021, the National Supercomputing Center was established, which oversees activities related to the development of supercomputers in Slovakia. The center was jointly founded by the Ministry of Investments, Regional Development, and Informatization (MIRRI SR), the Slovak Academy of Sciences (SAV) Joint Activities Center, and the I4DI association. Its role is to support the preparation of experts, disseminate information about the possibilities of using supercomputers, and provide technical assistance to users.</p>
Entry 22	<p>MEASURE TYPE: Adopted (27/04/2021 18:11 PM)</p> <p>In 2021, the National Supercomputing Center was established, which oversees activities related to the development of supercomputers in Slovakia. The center was jointly founded by the Ministry of Investments, Regional Development, and Informatization (MIRRI SR), the Slovak Academy of Sciences (SAV) Joint Activities Center, and the I4DI association. Its role is to support the preparation of experts, disseminate information about the potential uses of supercomputers, and provide technical assistance to users.</p>
Comments	
State of play	

CSR 4 Subpart 3: and quality public services through enhanced coordination and policy-making.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 17:11 PM)</p> <p>Support of innovation in education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 16:49 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (28/04/2025 17:12 PM)</p> <p>Building digital infrastructure in schools: The objective is to establish a modern digital infrastructure in schools, including its operation and centralized management, through the installation of school networks connected to a national central node for overall network administration and security. The investments are financed by European funds and the state budget, with guaranteed operation for at least five years. Public procurement for the school networks is already underway.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (04/04/2025 14:19 PM)</p> <p>Catalogue of Procedures for Specialised Healthcare: The aim of the measure is to update the catalogue of procedures for specialised healthcare, focusing on underfunded specialisations and adjusting procedures based on their complexity. By September 2025, a pilot project is implementing the List of Medical Procedures (ZZV) for seven medical specialisations and selected general procedures, including telemedicine. At the same time, the ZZV is being prepared for several additional specialisations.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 10:38 AM)</p> <p>New Business Register: The legislative amendment will reflect the new requirements of the modern business register information system introduced through investments under the Recovery and Resilience Plan. To ensure up-to-date data, the automated exchange of information between registers and databases will be improved both within Slovakia and at the EU level. Consultations with the business sector on the draft Business Register Act are currently underway. The draft law will be submitted to the Slovak government for discussion no later than June 2025.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (04/04/2025 14:04 PM)</p> <p>Adoption of legislative amendments to ensure direct access of the Police Force to specific records of state bodies: In line with the EU Asset Recovery and Confiscation Directive, direct online access to specific information systems of state authorities is necessary for the Police Force (PZ) to investigate the laundering of proceeds of crime more effectively. In 2023, cooperation on the integration of the PZ IT system into the databases of the Social Insurance Institution has already started. The Central Register of Accounts, managed by the Ministry of Finance, was made accessible to the Police Force on 15 August 2024. An information system enabling access to the Social Insurance Agency's database has been developed at the Ministry of the Interior and is currently in the testing phase. A data-sharing agreement is being prepared, with access for end-users expected by 30 June 2025.</p>

Entry 7	<p>MEASURE TYPE: Implemented (15/03/2024 13:34 PM)</p> <p>Strengthening and building capacity in the provision of legal aid: The project, which will be completed at the end of 2023, will result in more efficient provision of legal aid to citizens (especially to socially and economically excluded groups). The assistance is provided through the Call Centre or the newly built offices and consultation centres of the Legal Aid Centre.</p>
Entry 8	<p>MEASURE TYPE: Implemented (28/02/2023 13:16 PM)</p> <p>Amendment to the Land Adjustment Act - The aim of the amendment (approved by the Slovak Parliament June 2022) is to tighten measures against fragmentation of land ownership and to prevent the increasing fragmentation of land ownership in Slovakia.</p>
Entry 9	<p>MEASURE TYPE: Implemented (28/02/2023 12:45 PM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - public procurement process: The goal of the measure is to make the public procurement process more effective. Effective from 31.3.2022, the amendments to the Public Procurement Act modify the exercise of supervision, as well as professionalise the public procurement process.</p>
Entry 10	<p>MEASURE TYPE: Implemented (28/04/2022 18:09 PM)</p> <p>o ensure more effective provision of IT services for public administration, the state-owned company Slovensko IT was established in 2020. The company is responsible for developing internet and intranet applications, mobile applications for Android and iOS operating systems, as well as testing and managing existing solutions. During its existence, the company has developed several user-successful mobile (iOS, Android) and web applications, particularly related to monitoring and informing about COVID-19, such as GreenPass and Covid Automat, as well as an information portal for refugees from Ukraine.</p>
Entry 11	<p>MEASURE TYPE: Announced (04/04/2025 13:22 PM)</p> <p>Coordination of public policies on homelessness prevention and resolution: The aim of the measure is to establish an independent body to coordinate homelessness policies, ensuring cooperation between ministries, local governments, and non-governmental organisations. Preparations are currently underway for the creation of a dedicated inter-ministerial unit to coordinate and finance measures addressing homelessness. Its establishment is expected in 2026. The Action Plan for 2024–2026 was approved by the Government of the Slovak Republic at its meeting on 29 May 2024.</p>
Entry 12	<p>MEASURE TYPE: Announced (04/04/2025 10:44 AM)</p> <p>Modernisation of private law – recodification of company law The aim of the recodification is to simplify the involvement of shareholders in company management, including the digitalisation of decision-making processes, to strengthen the protection of affected parties, and to enhance transparency in identifying ultimate beneficial owners. The recodification of the Civil Code is expected to be approved by the Slovak government in December 2025, with the legislative process set to begin in the summer of this year.</p>
Entry 13	<p>MEASURE TYPE: Announced (15/03/2024 14:20 PM)</p> <p>Adoption of a concept for combating environmental illegal activities: The concept aims to bring about a streamlining and modernisation of control and accountability processes, including effective remediation of environmental damage. The document has already passed the inter-ministry comment procedure and is expected to be approved by the Government of the Slovak Republic in 2024.</p>
Entry 14	<p>MEASURE TYPE: Adopted (04/04/2025 14:16 PM)</p> <p>DRG system - launch of DRG reimbursement The goal is to introduce DRG-based reimbursements for 15–20% of total hospital care in 2024, covering areas such as neonatal care, joint replacements, and selected oncology and cardiology procedures. On 1 April 2024, a decree of the Ministry of Health entered into force, mandating DRG reimbursement for 15% of inpatient hospital care.</p>
Entry 15	<p>MEASURE TYPE: Adopted (03/04/2025 13:39 PM)</p> <p>Speeding up and streamlining the environmental impact assessment process: The amendment to the law will accelerate and streamline environmental assessment and permitting processes, for example by reducing the scope for bureaucratic delays and eliminating so-called gold-plating. The law entered into force on 1 January 2025.</p>
Entry 16	<p>MEASURE TYPE: Adopted (28/02/2023 11:27 AM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - construction process: The Act on Construction and the Act on Land Use Planning have been approved with the goal of increasing the effectivity of the construction process. The acts will contribute to speeding up and digitising the authorisation processes for new construction. They will also strengthen possibilities of removing illegal constructions. The existing acts modify the jurisdiction of the authority issuing binding statements on investment activity and its accordance with the land use plan.</p>
Entry 17	<p>MEASURE TYPE: Adopted (28/04/2022 19:08 PM)</p> <p>The government adopted the National Concept for Public Administration Informatization (NKIVS up to 2030). The concept sets the framework for developing IT development strategies of public administration management bodies, including the processes for allocating</p>

	public funds for information technologies. Its objective is to achieve a 40% improvement in the DESI index in the area of digital services compared to the current state, primarily by improving public administration services.
Entry 18	<p>MEASURE TYPE: Adopted (28/04/2022 19:06 PM)</p> <p>The activities of the Social Insurance Agency are governed by a strategic plan emphasizing the electronization, automation, and digitalization of processes. In June 2021, the National Council of the Slovak Republic approved the Strategic Intentions for the Activities of the Social Insurance Agency for the Period 2021–2026. Achieving the strategic goals in four main areas (clients, processes, resources, and employees) will reduce the administrative burden in addressing clients' life situations and shorten the timeframes for resolving requests through the gradual digitalization of services.</p>
Entry 19	<p>MEASURE TYPE: Adopted (28/04/2022 18:35 PM)</p> <p>The Strategy and Action Plan to Improve Slovakia's Position in the DESI Index by 2025 sets an ambitious goal of moving Slovakia up to the EU average. The government-approved Strategy identifies priority areas of underperformance across the various dimensions of the index (connectivity, human capital, use of internet services, integration of digital technologies, and digital public services (eGovernment)).</p>
Comments	
State of play	

CSR 4 Subpart 4: Address the integrity concerns in the justice system.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (15/03/2024 13:33 PM)</p> <p>Enhancing the effectiveness of the justice system by protecting and empowering victims and vulnerable parties: The aim of the project was to contribute to the efficiency and improvement of the judicial system in the field of protection of victims of crime and minors in family law disputes. This effort included training of judges and mediators, preparation of methodological materials and adaptation of specialised rooms in 8 courts.</p>
Entry 2	<p>MEASURE TYPE: Announced (27/04/2021 18:08 PM)</p> <p>The key reform in the field of justice will be the reform of the so-called court map. The aim of the reform of the court map will be to streamline the system of courts (network of ordinary courts of first instance and ordinary courts of appeal, first instance administrative courts, Supreme Administrative Court). By creating conditions for the specialization of courts and judges, the reform will help to speed up court proceedings and improve the quality of justice services to citizens.</p>
Entry 3	<p>MEASURE TYPE: Adopted (28/04/2022 17:42 PM)</p> <p>The credibility and efficiency of courts and the prosecution service will also be strengthened by a transparent process for selecting the Prosecutor General and the Special Prosecutor. In September 2020, the National Council of the Slovak Republic approved a parliamentary bill on the prosecution service, which changed the model for electing the Prosecutor General and the Special Prosecutor. The aim of the law was to open access to these positions to individuals who are not prosecutors and to modify the conditions for appointment by following the model applied to candidates for Constitutional Court judges, including requirements for integrity and moral and personal standards. A mandatory public hearing of all candidates before the Constitutional and Legal Affairs Committee of the National Council was also introduced, following the standards applied to hearings of Constitutional Court judge candidates.</p>
Entry 4	<p>MEASURE TYPE: Adopted (27/04/2021 19:08 PM)</p> <p>In October 2020, a comprehensive law on the management of frozen assets was approved by parliament. The aim of the law is to streamline the system of securing property and ensure its administration. It also introduces two new substances of criminal offenses, namely the criminal offense of bending the law and the criminal offense of receiving and providing an undue advantage (so-called feeding). For the effective implementation, an independent organization (the Office for the administration of frozen property) will be created by Q3 2021.</p>
Entry 5	<p>MEASURE TYPE: Adopted (11/12/2020 22:17 PM)</p> <p>In September 2020, the parliament approved an amendment to the law on the prosecutor's office. The aim of the proposed change is a more efficient prosecutor election process. The change in legislation will bring wider possibilities for proposals for the functions of the Attorney General and the Special Prosecutor. They will be able to be designed by a wider range of people and institutions. Requirements for the functions of the Attorney General and the Special Prosecutor are also defined.</p>
Entry 6	<p>MEASURE TYPE: Adopted (27/04/2021 18:18 PM)</p> <p>The major judicial reform approved by Parliament in December 2020 will strengthen the powers and competences of the judiciary for its internal control (reform of the Court and the Judiciary, the establishment of the Supreme Administrative Court, the introduction of new crimes)</p>

	<p>and safeguards to strengthen the separation of powers (rotation principle in the election of constitutional judges, natural change of judicial status). The amendment to the Constitutional Act defines the composition of the Judicial Council and the Constitutional Court and establishes a new disciplinary court for judges (the Supreme Administrative Court). Reform of the Judicial Council and the Constitutional Court will strengthen the independence of the judiciary, including the appointment of judges. Powers and responsibilities of the Judicial Council will be expanded, which will provide opportunities to better verify judges' assets and their competence to undertake their duties.</p>
Comments	
State of play	





## CSR.2019.1

### CSR 1 Subpart 1: Achieve the medium-term budgetary objective in 2020.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (11/12/2020 22:26 PM)</p> <p>The main KPIs of the selected ministries were incorporated into the budget by thematic topics, not by ministries. It is related to the overall change in the structure of the general ledger.</p>
Entry 2	<p>MEASURE TYPE: Adopted (28/04/2022 19:27 PM)</p> <p>In 2021, the Ministry of Finance of the Slovak Republic (MF SR) assessed 252 projects, identifying potential savings of EUR 495 million. Evaluations covering a total of EUR 6.3 billion resulted in recommendations related to changes in project variants, optimization of technical solutions, improvements in processes, or cost reductions. Since 2020, public sector entities are required by law to prepare and publish a feasibility study at the very beginning of the process for investments exceeding EUR 40 million (or EUR 10 million for IT projects), which is then subject to assessment by the Ministry of Finance.</p>
Entry 3	<p>MEASURE TYPE: Adopted (11/12/2020 22:28 PM)</p> <p>The budget of the public administration for the years 2021-2023 includes only projects that are socially repayable and actually prepared. According to the government resolution on the public administration budget, the assessment of investments will assess their compliance with the sector strategy and departmental priorities.</p>
Entry 4	<p>MEASURE TYPE: Adopted (11/12/2020 22:24 PM)</p> <p>Due to outbreak of COVID19 pandemic, the priority of fiscal policy in 2020 was to adopt measures to sustain operability of health care system, support economic activity and ensure recovery. The government will set new MTO in 2021 together with medium-term fiscal consolidation plan, taking into account government's proposal for amendment of the fiscal responsibility act. The thirteenth pension was decreased in October 2020 in order to consolidate public finances. Additionally, the minimum pension level is frozen at the 2020 level indefinitely. Both of these measures have a positive short term effect on public finances as well as long-term sustainability.</p>
Comments	
State of play	

### CSR 1 Subpart 2: Safeguard the long-term sustainability of public finances, notably that of the healthcare and pension systems.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:12 PM)</p> <p>Work Instead of Benefits: The aim of the measure is to amend the legal framework governing employment services and material need assistance in order to strengthen the active engagement and motivation of benefit recipients to take up work and integrate into the labour market. The draft law amending the Act on Employment Services and the Act on Assistance in Material Need was approved by the Slovak Government in March 2025 and is currently awaiting discussion in Parliament.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (04/04/2025 14:10 PM)</p> <p>Health Budget Council: The measure aims to establish a council responsible for coordinating the preparation and ongoing monitoring of the healthcare budget, with the goal of flexibly determining funding needs in the sector. The council's statute is currently being finalised, taking into account the requirement to include a representative of the parliamentary health committee. A dedicated website is also being developed to publish the council's key documents.</p>
Entry 3	<p>MEASURE TYPE: Implemented (28/02/2023 13:07 PM)</p> <p>Streamlining regulations in public health insurance - In order to streamline regulations in public health insurance, an amendment to the Health Insurance Companies Act was approved in December 2022. The legislation introduces a maximum allowed profit and minimum health care costs. The amendment also introduces transparency into the process of changing health insurance companies and better data collection, which should prevent unfair reinsurance of insured persons.</p>
Entry 4	<p>MEASURE TYPE: Implemented (28/02/2023 11:03 AM)</p> <p>Wider scope of changes in the private second pillar exceeding the commitments of the RRF: The new act enables automatic entry into the private second pillar and changes the structure of the fee policy.</p>

Entry 5	<p>MEASURE TYPE: Implemented (28/02/2023 10:40 AM)</p> <p>Extension of the Tax Revenue Forecast Committee mandate: The mandate of the Tax Revenue Forecast Committee was extended in 2022 with the goal of strengthening the transparency of government budget preparation. Expenditures on disability, widow's and early pensions were added to the list of forecasted items.</p>
Entry 6	<p>MEASURE TYPE: Implemented (28/04/2022 19:20 PM)</p> <p>More detailed monitoring of the use of state budget reserves, a new report on the expected outturn, shorter publication deadlines, and better data accessibility for the public have brought greater transparency to the budgetary process. In 2021, an amendment to the budgetary rules specifically defined state budget reserves. Transparency in the management of reserves was strengthened by specifying the mandatory information required on reserve usage — including beneficiaries, purpose, and amount drawn. The Ministry of Finance is also obliged to publish a report on the expected outturn of the general government budget once a year (by 15 August), highlighting deviations from the approved budget. Since 2021, the deadline for publishing the approved general government budget has also been shortened from 60 to 30 days. In addition, it became mandatory to provide budget data in a format that allows further automated processing by third parties.</p>
Entry 7	<p>MEASURE TYPE: Implemented (28/04/2022 19:18 PM)</p> <p>The focus on results in budget preparation is subject to changes towards better programme budgeting. The basic framework of the reform was presented by the government in 2020 in its Government Manifesto. The changes aimed at improving and operationalising programme budgeting were piloted as part of the 2022 budget and will be continuously updated with the objective of moving closer to the medium- and long-term goals in various areas — improving education, supporting research, development and innovation, enhancing safety and quality of life through better environmental protection, access to the labour market, and healthcare. The reorganisation of programmes should enhance the clarity of the purpose of expenditures and facilitate the use of data for analytical purposes.</p>
Entry 8	<p>MEASURE TYPE: Implemented (28/04/2022 18:31 PM)</p> <p>The implementation of measures from the expenditure review in the field of informatization continues with the aim of increasing the efficiency of government-funded information technology expenditures. In October 2021, an Interim Implementation Report of the expenditure review for 2021, including a progress update on informatization measures up to June 30, 2021, was submitted to the government. The implemented measures focused primarily on the development and update of methodologies and regulations that will contribute to more efficient management and financing of state IT services. In 2021, the review aimed for savings of EUR 12.3 million, which represents 3% of the total IT operating expenditures from the state budget. In the first half of the year, savings of EUR 2.5 million were achieved.</p>
Entry 9	<p>MEASURE TYPE: Implemented (28/04/2022 17:27 PM)</p> <p>From January 2020 to June 2021, the implementation of savings measures resulted in a reduction of public health insurance expenditures by EUR 65 million. The implementation of savings and new value measures was largely influenced by the COVID-19 pandemic, which put significant pressure on the overall functioning of the healthcare system. For this reason, the focus shifted more towards providing quality urgent care, with the implementation of savings measures temporarily taking a backseat. Despite the challenging situation, savings were achieved, and a reduction in reimbursements for categorized medications was successfully implemented, nearly fully tapping into its potential. The implementation of other savings and new value measures will be carried over to 2022 and beyond.</p>
Entry 10	<p>MEASURE TYPE: Implemented (11/12/2020 22:26 PM)</p> <p>Since 2020, a new method of funding public health insurance has been introduced, which first determines the total volume of public health insurance expenditures, including measures from the spending review and then identifies the necessary resources (current year revenues equal total public health insurance expenditures). Funding is not highly dependent on economic cycle anymore. The implementation of some measures identified in previous spending reviews has led to additional savings in amount of 71 mil. eur. The management of university and teaching hospitals has improved solely due to debt relief. The analysis of consumption of health care in the form of hospitalizations from a regional and demographic point of view continues. The results will serve as a basis for optimizing the network of institutional health care facilities which will also ensure the financial sustainability of healthcare facilities. A system of DRG-based payments is being implemented. A long-term care spending review has been postponed to 2021.</p>
Entry 11	<p>MEASURE TYPE: Announced (04/04/2025 14:12 PM)</p> <p>Development of a Framework for Slovak Health System Performance Assessment (HSPA): The aim of the measure is to develop a Health System Performance Assessment (HSPA) framework for Slovakia in cooperation with the European Commission and the OECD, as part of a long-term Technical Support Instrument (TSI) project. The project will run at least until mid-2026 and will involve collaboration between Slovakia and Luxembourg, with frameworks tailored to the specific needs of each country.</p>
Entry 12	<p>MEASURE TYPE: Announced (01/03/2023 11:45 AM)</p> <p>Amendment to the constitutional law on budgetary responsibility (adjustment of the debt brake) - The proposal, prepared in 2020, is based on experience with the practical use of the current constitutional law, which has shown the need for several changes. It is proposed to switch from gross debt tracking to net debt tracking, to modify the penalty bands as well as the escape clauses. The modification should also align the debt brake mechanism with the expenditure ceilings, but to date the proposal has not received sufficient support.</p>
Entry 13	<p>MEASURE TYPE: Announced (28/02/2023 11:06 AM)</p> <p>Measures to provide residents with more accurate information regarding their expected future pensions across the entire pension system (the so called orange envelope): The first step is to provide clients with information regarding the anticipated level and development of old-age material security from the pay-as-you-go pension system via an individual insurance account. The measure is proposed to take effect from</p>

	1.1.2024. Subsequently, a measure will be issued establishing a model pension forecast. It is proposed that information on projected pension entitlements will be sent for the first time in 2026.
Entry 14	<p>MEASURE TYPE: Adopted (03/04/2025 12:53 PM)</p> <p>Replacement of Parental Pension with Tax Assignment to Parents: The measure replaces the parental pension with a tax assignment mechanism that allows taxpayers to allocate an additional 2% of their paid income tax to their parents. This reduces public expenditure and improves the long-term sustainability of the pension system. The law was adopted and entered into force on 1 January 2025.</p>
Entry 15	<p>MEASURE TYPE: Adopted (04/04/2025 14:15 PM)</p> <p>DRG system - launch of DRG reimbursement The goal is to introduce DRG-based reimbursements for 15–20% of total hospital care in 2024, covering areas such as neonatal care, joint replacements, and selected oncology and cardiology procedures. On 1 April 2024, a decree of the Ministry of Health entered into force, mandating DRG reimbursement for 15% of inpatient hospital care.</p>
Entry 16	<p>MEASURE TYPE: Adopted (01/03/2023 11:51 AM)</p> <p>Amendment of the Budget Rules Act which implements unchanged policy scenarios into the budget preparation process - As part of the amendment to the Budget Rules Act approved by the Slovak Parliament in March 2022, the process of developing NPC scenarios as a basis for determining spending limits at the departmental level is disaggregated. These are expected to replace the current budgeting system and streamline budget negotiations from 2022.</p>
Entry 17	<p>MEASURE TYPE: Adopted (28/04/2022 19:43 PM)</p> <p>At the beginning of the currently prepared pension reform, constitutional changes were introduced, which will need to be implemented throughout 2022. In December 2020, an amendment to the Constitution of the Slovak Republic was adopted, which will abolish the pension age cap, effective from January 1, 2023. At the same time, three new principles were added to the constitution: 1. the possibility of retirement after a set number of years of service, 2. childcare cannot have a negative impact on the amount of pension, 3. working children will have the option to allocate part of their taxes or contributions to their parents (the so-called parental bonus). The central goal of the reform – to improve the long-term sustainability of public finances – is emphasized not only by the adopted pension amendments (Article 39 of the Constitution). Along with them, a new Article 55a was added to the Constitution, explicitly committing to protect the long-term sustainability of Slovakia's fiscal management, based on transparency and the efficient use of public funds.</p>
Entry 18	<p>MEASURE TYPE: Adopted (28/04/2022 19:40 PM)</p> <p>Along with the limits on public expenditure, the amendment to the budgetary rules legislatively establishes sectoral scenarios of unchanged policies (NPC), which will strengthen the transparency of negotiations, improve planning, and resource allocation. The amendment to the budgetary rules, approved by parliament in March 2022, includes a disaggregated process for creating NPC scenarios as a basis for determining expenditure limits at the sector level. Starting in 2023, these will replace the current system of creating an aggregate NPC scenario at the public administration level and will also streamline budgetary negotiations. NPC will enhance the transparency and credibility of the public expenditure limit, improve the planning process, resource allocation, and enable focusing on resources for new policies or effectively finding space for consolidation measures.</p>
Entry 19	<p>MEASURE TYPE: Adopted (11/12/2020 22:25 PM)</p> <p>A new constitutional principle was adopted in December 2020, which states that the Slovak Republic protects its long-term sustainability based on transparency and effectivity in using public resources. To this extent, the cap on retirement age adopted in 2019 was dropped from constitution, improving long-term sustainability of the pension system. On the other hand a possibility to retire after given number of years worked was introduced in the constitution. Besides the changes in the retirement age, two more principles were legislated in constitution - parenthood cannot have a negative effect on one's pension rights and one has a possibility to assign part her pension insurance contribution toward the her parent's pension. Due to lack of further specification of these measures, the effect on public finance is not determined. Additionally, there is a new pension reform in a legislative process, which aims to increase transparency, stability, fairness and long-term sustainability of the whole pension system. Special focus is paid to increasing the effectiveness of saving in the private second pillar.</p>
Comments	
State of play	

CSR 2 Subpart 1: Improve the quality and inclusiveness of education at all levels and foster skills.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:56 PM)</p> <p>Ensuring Capacities for Digital Transformation in Primary Schools: The aim of the measure is to ensure the sustainability of the digital transformation of primary schools by stabilising the position of the school digital coordinator and by establishing the role of the school network administrator in legislation. The position of the school digital coordinator is funded until August 2026 through a national project, and a plan for its continued funding is being prepared. At the same time, work is underway to define the role of the school network administrator in legislation.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 17:15 PM)</p> <p>Support of innovation in education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:12 PM)</p> <p>Work Instead of Benefits: The aim of the measure is to amend the legal framework governing employment services and material need assistance in order to strengthen the active engagement and motivation of benefit recipients to take up work and integrate into the labour market. The draft law amending the Act on Employment Services and the Act on Assistance in Material Need was approved by the Slovak Government in March 2025 and is currently awaiting discussion in Parliament.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (04/04/2025 11:20 AM)</p> <p>Updating the national curriculum for vocational education: The new national curricula (ŠVP) respond to changes in the Education Act in line with the principles of inclusive education. At the same time, educational standards across all fields of study will be updated to better align with labour market needs. The new curricula are currently being discussed within the relevant working groups of the Slovak Government Council for Vocational Education and Training.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 11:10 AM)</p> <p>Increasing the attractiveness of the teaching profession: The increase in teachers' salaries will help stabilise staffing levels in schools and enhance the attractiveness of the teaching profession. The aim of introducing a compensation allowance is to support teachers in regions facing staff shortages. According to the approved plan of the Slovak government, salaries of teaching and professional staff in regional education will increase by 7% as of 1 September 2025, and by an additional 7% from 1 January 2026. The compensation allowance, introduced by an amendment to the School Financing Act, has been in effect since 1 January 2025.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (04/04/2025 11:04 AM)</p> <p>Support and optimisation of special educational facilities: Measures aim to improve conditions in special educational facilities (ŠVZ) through increased funding for repairs, infrastructure modernisation, strengthened professional staff, and the introduction of quality standards. The system is also being reviewed with a focus on inclusion and desegregation. ŠVZ facilities are gradually receiving funding from the Ministry of Education for reconstruction and upgrades. Two facilities have been removed from the network due to inadequate conditions, and a comprehensive system review is underway. ŠVZ staff have become eligible for a new compensation allowance for pedagogical and professional employees, and legislation is being prepared to introduce entitlement to paid leave and mandatory professional training.</p>
Entry 7	<p>MEASURE TYPE: Not Defined (28/04/2025 16:34 PM)</p> <p>Improving the efficiency of higher education processes In cooperation with universities and their representative bodies, inefficient processes will be improved, particularly in relations with state authorities (such as the selection of board members, approval of universities' long-term strategies, and others). The measure has been reflected in an amendment to the Higher Education Act, effective from 1 February 2025. Implementation is continuing with the preparation of a new act, which is expected to be approved by the Government of the Slovak Republic later this year. The new legislation, primarily focused on the area of studies, has been renamed the "New Higher Education Act."</p>
Entry 8	<p>MEASURE TYPE: Not Defined (04/04/2025 10:54 AM)</p> <p>Optimising the school network for 21st century needs: The optimisation aims to increase the efficiency, effectiveness, and quality of education in the regional school system. The measure will introduce transparent criteria for school founders, establish clear rules for the inclusion and removal of schools from the network, and strengthen the role of the State School Inspection (ŠŠI) as well as support for schools and teachers. The Final Report of the Spending Review on Primary and Secondary Schools is currently being prepared. It proposes changes to the rules for including and removing schools from the network. These optimisation requirements will subsequently be reflected in new legislation.</p>
Entry 9	<p>MEASURE TYPE: Not Defined (28/04/2025 16:42 PM)</p> <p>Coordination of the lifelong learning system with the needs of the labour market: The first national project (EUR 30 million) will strengthen the role of the Alliance of Sectoral Councils in forecasting labour market needs and identifying shortage occupations. The second project (EUR</p>

	42.2 million) will support skills development and the requalification of jobseekers, prospective jobseekers, and young jobseekers under 30 years of age in a NEET situation. The national project ASR has been under implementation since October 2023 and has, for example, produced Human Resources Development Strategies in individual sectors. The national project Skills for the Labour Market was launched in April 2024 and will be implemented until the end of March 2026.
Entry 10	<p>MEASURE TYPE: Implemented (28/02/2023 10:52 AM)</p> <p>Introduction of an allowance for retraining jobseekers and coordination of the of the life-long learning system with labour market needs: Starting in 2023, a new self-initiated retraining allowance will be provided to jobseekers, covering 100% of the eligible costs. The competences of the Alliance of Sector Councils will be strengthened, so that education and requalification strategies can be adjusted to labour market needs. The Alliance should actively contribute to readjusting the life-long education system.</p>
Entry 11	<p>MEASURE TYPE: Implemented (28/02/2023 10:45 AM)</p> <p>Implementation of measures and recommendations set out in the 2020-2024 Strategy and action plan to improve Slovakia's position in the Digital Economy and Society Index (DESI): The aim of these measures is to improve Slovakia's position in the DESI index so it places at least in the middle of the ranking. In 2022, the first version of a feasibility study of the National Plan of Broadband Connectivity was completed and the National Strategy for Digital Skills was adopted. The set-up of the Broadband Competence Office activities is delayed</p>
Entry 12	<p>MEASURE TYPE: Implemented (28/04/2022 18:05 PM)</p> <p>Legislative changes in the field of dual education strengthen the influence of employers on the practical training of students. The approved amendment to the Vocational Education and Training Act introduced the concept of inter-company training centers, which will allow practical training to be provided for students with apprenticeship contracts with other employers. This adjustment will support the involvement of small and medium-sized enterprises and self-employed individuals in the dual education system in cases where they do not meet the conditions for providing practical training. The new model for experimental verification of vocational programs in secondary schools allows professional and trade organizations to initiate new programs.</p>
Entry 13	<p>MEASURE TYPE: Implemented (14/12/2020 09:29 AM)</p> <p>As a measure to support life-long learning, employers' expenditure on employee education is tax-exempt with effect from 2020.</p>
Entry 14	<p>MEASURE TYPE: Implemented (11/12/2020 22:43 PM)</p> <p>In 2020 there has been an increase of students in dual education to over 9 000 (a rise by app. one half compared to 2019), however not reaching the expected goal of 12 000. The number of involved schools has exceeded 160 and 613 employers are currently participating in the scheme.</p>
Entry 15	<p>MEASURE TYPE: Implemented (27/04/2021 18:36 PM)</p> <p>Increasing attractiveness of the teaching profession has continued in 2020, with a 10% pay raise for teachers in January. This measure followed pay raises in January 2019 by 10% as well as a 9.5% raise in September 2019 for starting teachers. With these measures the average teacher salary has risen to 72% of an average salary of tertiary educated individuals (an increase of 5 p.p. since 2019). The attestation process of pedagogical and specialized staff has been arranged according to a new mechanism since September 2019 (currently, 6 subjects have the authorisation to provide attestation; first attestation was obtained by 42 pedagogical and 4 specialized staff, second attestation by 15 pedagogical staff and one specialized employee). To support professional development of pedagogical and specialized staff, several projects financed by EU sources have been conducted in 2020 and 2021 (these projects were: TEACHERS - professional development of teachers and Quality improvement of future teacher and professional staff training).</p>
Entry 16	<p>MEASURE TYPE: Announced (27/04/2021 18:33 PM)</p> <p>The Strategy of life-long learning for years 2021 – 2030 is being prepared and will include a draft of individual learning accounts. The approval by government is expected by the end of 2021.</p>
Entry 17	<p>MEASURE TYPE: Announced (11/12/2020 22:44 PM)</p> <p>Life-long learning culture will be promoted through a system of individual learning accounts.</p>
Entry 18	<p>MEASURE TYPE: Adopted (04/04/2025 11:13 AM)</p> <p>Mandatory education for children of foreigners: The reform introduces compulsory education for children of foreigners and provides language support, thereby promoting their integration and facilitating their entry into the labour market. As of 1 September 2025, an amendment to the law will require that children be enrolled in education within three months of initiating the procedure for temporary refuge. Language support for foreign children is provided through normative contributions for language courses.</p>
Entry 19	<p>MEASURE TYPE: Adopted (04/04/2025 11:00 AM)</p> <p>Attracting top experts to universities: The measure aims to improve the quality of higher education by supporting top-level experts. It adjusts the process for appointing professors and associate professors to ensure that these positions are filled by individuals with the highest qualifications in their field. The amendment to the Higher Education Act entered into force on 1 February 2025.</p>

Entry 20	<p>MEASURE TYPE: Adopted (03/04/2025 13:10 PM)</p> <p>Strengthening inclusion and desegregation in education: The proposed legislative changes aim to improve the inclusiveness and accessibility of education by eliminating double-shift operations, strengthening support for linguistic minorities and children with special educational needs (SEN), enabling lower secondary vocational education for pupils with intellectual disabilities, and introducing an early warning system to prevent early school leaving. -The amendment to the Education Act, effective from 1 January 2025, introduces morning-only classes, with full implementation required by 31 August 2029. -The same amendment also enhances education for linguistic minorities and pupils with SEN by introducing adaptation classes, instruction in minority languages, and support measures tailored to individual student needs. -The option to obtain lower secondary vocational education for pupils with mild intellectual disabilities has been legally established through an amendment to the Act on Upbringing and Education.</p>
Entry 21	<p>MEASURE TYPE: Adopted (28/04/2025 16:35 PM)</p> <p>New act on life-long learning: The aim of the measure is to strengthen lifelong learning by introducing new tools, including the recognition and validation of adult learning, individual learning accounts, and by improving the permeability of the system and coordination between ministries. The new Adult Learning Act entered into force on 1 January 2025. An amendment to the Civil Service Act is currently in the legislative process, which, following the new Adult Learning Act, will allow a qualification requirement to be replaced by a micro-credential from 1 January 2026.</p>
Entry 22	<p>MEASURE TYPE: Adopted (28/04/2022 18:02 PM)</p> <p>The approved strategy in the field of lifelong learning identifies systemic shortcomings in the areas of acquiring and updating skills. In November 2021, the government approved the Lifelong Learning and Counseling Strategy for 2021-2030. The main goal of the strategy is to identify institutional and individual barriers to access to educational opportunities after entering the labor market, including issues related to basic and digital skills. It also outlines measures in the area of civic skills, such as active citizenship, environmental, financial, and media literacy. Significant attention is also given to the systematic setting of lifelong career counseling. The strategy includes 51 measures in thirteen thematic areas, which will be developed into action plans.</p>
Entry 23	<p>MEASURE TYPE: Adopted (24/04/2022 12:07 PM)</p> <p>The effectiveness of the management of regional education will be enhanced by changes in the middle level of governance. In June 2021, an amendment to the Education Administration and School Self-Government Act was approved, which unified the management and financing of education under the Ministry of Education (from 2013 to 2021, part of the responsibilities and financing were assigned to the Ministry of Interior). Effective from January 2022, regional offices of school administration (RÚŠS) were established under the Ministry of Education, Science, Research, and Sport (MŠVVaŠ), replacing the existing education departments of district offices in regional capitals, which were under the Ministry of Interior. In addition to eliminating the duality in financing and management, including administrative burdens, the reform is expected to lead to more effective oversight of special schools, which are state-run. The lack of a systemic approach to management is considered one of the causes of segregation of students from marginalized Roma communities (MRK) and the misplacement of students without mental disabilities into special education.</p>
Entry 24	<p>MEASURE TYPE: Adopted (27/04/2021 18:33 PM)</p> <p>Slovak Accreditation Agency for Higher Education (SAAVŠ) has endorsed new accreditation standards in accordance with European standards for higher education, which have come in effect in September 2020. By the end of 2022 tertiary institutions need to apply for new accreditation, which will be evaluated by these new standards.</p>
Comments	
State of play	

#### CSR 2 Subpart 2: Enhance access to affordable and quality childcare and long-term care.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (27/04/2021 18:41 PM)</p> <p>A number of projects has been launched to support the availability of childcare facilities for children up to three years. Conditions were defined such to promote drawing of the EU funds in the programming period 2014-2020 for this purpose. Financial support for childcare facilities has been provided to both public and private operators (the total allocation for this support is EUR 13.5 million). Under the call, 24 projects were submitted in 2020 alone, with 66 applications submitted for the total duration of the call. The approved 33 projects should bring 515 vacant spots for children under the age of three. Construction of the facilities is planned for 2021 and 2022. A legislative amendment was passed modifying qualification requirements for child caregivers and accredited childcare courses. Financial contributions to support the creation of flexible forms of employment aim to increase the employment of people with parental responsibilities. Under the Reconciliation of Family and Working Life program, from September 2019 until the beginning of the pandemic, employers were provided with allowances to create more flexible jobs. The aim was to increase, in particular, the employment of women with pre-school children and single jobseekers who live with at least one person dependent on their care.</p>
Entry 2	<p>MEASURE TYPE: Adopted (27/04/2021 18:37 PM)</p>

	<p>Key elements concerning inclusion of marginalised Roma communities are the introduction of pre-primary education and creation of a new strategy and action plan for Roma inclusion. Compulsory pre-primary education for all 5-year-old children will be effective from September 2021 (as approved in 2019) with the aim of reducing the differences in preparedness for compulsory education. Strategy for inclusive education will support development of basic skills as well as the system of lifelong counselling. More than 140 thousand children and pupils from over 700 schools have been supported by projects focused on creating job vacancies for pedagogical assistants and inclusive teams. Afternoon tutoring for elementary school students in the Together Wiser project is targeting reduction of learning differences among pupils which were deepened by the pandemic. The project was introduced in March 2021 and almost 500 schools have joined, most of which include socially disadvantaged pupils. The Zero Action Plan of the Strategy for inclusive education for 2021 has already been published.</p>
Entry 3	<p>MEASURE TYPE: Adopted (11/12/2020 22:29 PM)</p> <p>In 2020, the care allowance was increased in line with the minimum wage growth. The allowance for personal assistance was not increased despite the fact that it was planned - the Constitutional Court confirmed that the allowance discriminates potential beneficiaries due to the age settings. This finding needs to be solved first. An increase of allowances to social service facilities (which cover wages of employees) was also adopted in line with the minimum wage growth. A law adopted in 2020 also introduced a new information system for recording more precise data on recipients (including dependent ones), employees and providers of social services. The system was also to be used for applications for funding. However, its implementation has been postponed to 2021 mostly due to new legislation planning to adopt in 2021.</p>
Comments	
State of play	

CSR 2 Subpart 3: Promote integration of disadvantaged groups, in particular Roma.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 17:15 PM)</p> <p>Support of innovation in education: The objective is to expand proven innovative educational approaches into schools through a stable mechanism of cooperation with strategic partners and financing for their systematic implementation. In 2023 and 2024, additional calls were launched (€950,000 in 2023 and €1.4 million in 2024). The program is currently being systematized, and preparations are underway for a call to conclude memoranda with strategic partners, which should be followed by another additional call.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:12 PM)</p> <p>Work Instead of Benefits: The aim of the measure is to amend the legal framework governing employment services and material need assistance in order to strengthen the active engagement and motivation of benefit recipients to take up work and integrate into the labour market. The draft law amending the Act on Employment Services and the Act on Assistance in Material Need was approved by the Slovak Government in March 2025 and is currently awaiting discussion in Parliament.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:11 PM)</p> <p>Support for social inclusion and housing: The investment focuses on improving access to adequate and sustainable housing for vulnerable groups and strengthening social support services to foster inclusion and prevent homelessness. (1) Support for homelessness prevention and housing retention is based on housing-led approaches combined with social support, targeting vulnerable populations at risk of losing their homes. A dedicated call (€9.2 million) was closed in April 2024, with 44 approved projects now being launched across various regions of Slovakia. (2) The national project Field Social Work and Community Centres (€250 million) provides individualized assistance to people at risk of poverty and social exclusion. The project is currently being implemented nationwide and contributes to community-based social inclusion efforts.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (04/04/2025 11:20 AM)</p> <p>Updating the national curriculum for vocational education: The new national curricula (ŠVP) respond to changes in the Education Act in line with the principles of inclusive education. At the same time, educational standards across all fields of study will be updated to better align with labour market needs. The new curricula are currently being discussed within the relevant working groups of the Slovak Government Council for Vocational Education and Training.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 11:04 AM)</p> <p>Support and optimisation of special educational facilities: Measures aim to improve conditions in special educational facilities (ŠVZ) through increased funding for repairs, infrastructure modernisation, strengthened professional staff, and the introduction of quality standards. The system is also being reviewed with a focus on inclusion and desegregation. ŠVZ facilities are gradually receiving funding from the Ministry of Education for reconstruction and upgrades. Two facilities have been removed from the network due to inadequate conditions, and a comprehensive system review is underway. ŠVZ staff have become eligible for a new compensation allowance for pedagogical and professional employees, and legislation is being prepared to introduce entitlement to paid leave and mandatory professional training.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (04/04/2025 10:49 AM)</p> <p>A chance to return: The aim of the project is to re-socialise and strengthen the key competences of convicts with the aim of their subsequent active integration into society. It is an innovative, comprehensive and systemic support for the target group of individuals in an unfavourable social situation, focusing on reducing the risk of their social exclusion and improving their chances of integration into the labour market. All</p>



	correctional facilities will gradually become involved in the implementation of the project over the course of 2025. Approximately 3,800 inmates participated in the original project, while the new initiative is expected to reach nearly 5,000 additional beneficiaries by 2029.
Entry 7	<p>MEASURE TYPE: Implemented (28/04/2022 18:00 PM)</p> <p>National projects focused on interventions in Roma communities continue. The main feature of the ongoing interventions is their simultaneous nature in the areas of desegregation, expanding access to education, employment, housing, and healthcare in a selected area of 150 municipalities, with the number of municipalities expanded under two national projects. These are national projects supported by fieldwork providers, crisis intervention social service providers, land settlement initiatives, kindergartens, and COVID-19 pandemic support. A national project for monitoring and evaluating inclusive policies is underway, within which the second specialized statistical survey of EU SILC was conducted in the MRK environment, along with a survey in cooperation with the EU Agency for Fundamental Rights (FRA). In December 2021, the first results of the survey, along with a database, were published. Better data will contribute to monitoring existing interventions and will also assist in formulating future measures.</p>
Entry 8	<p>MEASURE TYPE: Implemented (27/04/2021 18:45 PM)</p> <p>Employment of disadvantaged groups remains a long-standing challenge of the Slovak labour market. Due to the pandemic crisis, it will be necessary to continue implementing effective tools to support disadvantaged groups. The increase in the number of professional advisers in recent years has strengthened the individualized services of employment offices. Since 2019, counselling services have also been implemented through the use of external partners. As of mid-2020, 55,000 clients were supported as part of counselling and individualized public employment services. From January 2022, debt and psychological counselling will also be introduced at all 46 employment offices (there are currently three pilot counselling centres). Until the pandemic crisis, support for more effective education and retraining programs has been growing. At the end of 2019, support for education doubled compared to 2016, the share of all supported by this type of measures has increased to about 20%. At the same time, the preparation of a quantitative profile of the unemployed in terms of the risk of falling into long-term unemployment will continue. The results of the tool will potentially serve as an input to the decision-making process of labour offices on appropriate interventions for clients.</p>
Entry 9	<p>MEASURE TYPE: Implemented (27/04/2021 18:44 PM)</p> <p>Additional projects support the creation of jobs for the long-term unemployed. Ongoing support aims at employers of disadvantaged or vulnerable people in the form of investment aid to social enterprises and financial contributions to integration enterprises. Sector-oriented projects provide support to employers who create positions in agriculture or social services. Currently, the project "Cesta na trh práce" focuses on the mobility of the unemployed for work in the least developed regions. Until the beginning of the pandemic, the project also aimed to support public and private employers in these regions. Involvement of the unemployed in the restoration of cultural heritage will continue throughout 2021. As part of the project "Chceme byť aktívni na trhu práce", support until the end of 2020 focused on increasing the employment of jobseekers over the age of 50.</p>
Entry 10	<p>MEASURE TYPE: Implemented (27/04/2021 18:44 PM)</p> <p>Until the beginning of the pandemic, several national projects focused on increasing the employment of young people under the age of 29 (national projects: "Praxou k zamestnaniu 2", "Absolventská prax štartuje zamestnanie", "Úspešne na trhu práce"). The projects focused mainly on providing contributions to employers to create opportunities for graduates or other mentored internships with the possibility of moving to permanent jobs. Employers were also supported to offer young people their first regular paid job. Young people were also supported with a financial contributions in the case of finding a long-term job.</p>
Entry 11	<p>MEASURE TYPE: Implemented (27/04/2021 18:44 PM)</p> <p>Integration of vulnerable groups and improvement of living conditions of people from marginalised Roma communities (MRC) was supported by several EU funded projects. With the aim of improving living conditions of people from MRC, projects with focus on development of crisis intervention social services, health, financial literacy and local civil order services are being financed. The housing conditions of more than 22 thousand people from MRC have improved by means of investment projects, out of which almost 5.5 thousand have a better access to drinking water.</p>
Entry 12	<p>MEASURE TYPE: Announced (28/04/2025 16:24 PM)</p> <p>Support for early childhood care: The measure (over EUR 40 million) aims to improve the availability and quality of childcare services for children under the age of three. It will support the development of infrastructure for childcare facilities (nurseries), the strengthening of staffing capacities in nurseries, and the development of parenting skills among parents of young children, particularly those from socially disadvantaged backgrounds. The activities will be implemented through demand-driven calls under the Slovakia Programme, planned for 2025 in line with the Action Plan for 2023–2025 accompanying the National Strategy for the Development of Coordinated Early Intervention and Early Childhood Care Services 2022–2030.</p>
Entry 13	<p>MEASURE TYPE: Announced (15/03/2024 13:30 PM)</p> <p>Family business development: A Family Business Development Action Plan will be adopted to serve as a basic framework for the promotion of family business. Some of the measures in the Action Plan, such as the creation of a focal point for family businesses and the modification of transfer pricing rules, have already been implemented. Other measures, such as advice to family businesses on generational change, are already being implemented.</p>
Entry 14	<p>MEASURE TYPE: Announced (04/04/2025 13:23 PM)</p> <p>Coordination of public policies on homelessness prevention and resolution: The aim of the measure is to establish an independent body to coordinate homelessness policies, ensuring cooperation between ministries, local governments, and non-governmental organisations. Preparations are currently underway for the creation of a dedicated inter-ministerial unit to coordinate and finance measures addressing</p>



	homelessness. Its establishment is expected in 2026. The Action Plan for 2024–2026 was approved by the Government of the Slovak Republic at its meeting on 29 May 2024.
Entry 15	<p>MEASURE TYPE: Adopted (04/04/2025 11:13 AM)</p> <p>Mandatory education for children of foreigners: The reform introduces compulsory education for children of foreigners and provides language support, thereby promoting their integration and facilitating their entry into the labour market. As of 1 September 2025, an amendment to the law will require that children be enrolled in education within three months of initiating the procedure for temporary refuge. Language support for foreign children is provided through normative contributions for language courses.</p>
Entry 16	<p>MEASURE TYPE: Adopted (03/04/2025 13:10 PM)</p> <p>Strengthening inclusion and desegregation in education: The proposed legislative changes aim to improve the inclusiveness and accessibility of education by eliminating double-shift operations, strengthening support for linguistic minorities and children with special educational needs (SEN), enabling lower secondary vocational education for pupils with intellectual disabilities, and introducing an early warning system to prevent early school leaving. -The amendment to the Education Act, effective from 1 January 2025, introduces morning-only classes, with full implementation required by 31 August 2029. -The same amendment also enhances education for linguistic minorities and pupils with SEN by introducing adaptation classes, instruction in minority languages, and support measures tailored to individual student needs. -The option to obtain lower secondary vocational education for pupils with mild intellectual disabilities has been legally established through an amendment to the Act on Upbringing and Education.</p>
Entry 17	<p>MEASURE TYPE: Adopted (28/02/2023 10:51 AM)</p> <p>Coordination of public policies targeted at inclusion of the marginalised Roma communities: Adoption of the 2022-2024 action plans under the 2030 Strategy for equality, inclusion and participation of Roma in the areas of education, housing, health and fight against anti-roma racism. The Government Office of the Slovak Republic assumes a coordinator role for the inclusion of marginalised Roma communities.</p>
Entry 18	<p>MEASURE TYPE: Adopted (28/04/2022 17:51 PM)</p> <p>The Strategy for Equality, Inclusion, and Participation of Roma until 2030 identifies priority areas for state interventions by 2030. The Strategy, approved by the government in April 2021, defines goals for 2030 using measurable indicators in five priority areas: employment, education, combating anti-Roma racism and supporting participation, health, and housing. The Strategy takes into account the diversity of the Roma population and does not limit measures exclusively to marginalized communities, recognizing that marginalized communities face multiple disadvantages and therefore benefit from overlapping measures. The aim is to improve the position of Roma, regardless of individual socio-economic conditions, in all dimensions of life, which requires effective action against anti-Roma racism. In January 2022, action plans based on the Strategy were submitted for legislative procedures. The National Strategy for the Development of Coordinated Early Intervention and Early Childhood Services for 2022-2030 is also in the legislative process to set the framework for policies in the area of early childhood care. For marginalized communities, early childhood care is considered one of the most effective interventions.</p>
Entry 19	<p>MEASURE TYPE: Adopted (24/04/2022 12:14 PM)</p> <p>The effectiveness of regional education management will be enhanced by changes in the middle level of governance. In June 2021, an amendment to the Education Administration and School Self-Government Act was approved, which unified the management and financing of education under the Ministry of Education (from 2013 to 2021, part of the responsibilities and financing were assigned to the Ministry of Interior). Effective from January 2022, regional offices of school administration (RÚŠS) were established under the Ministry of Education, Science, Research, and Sport (MŠVVaŠ), replacing the existing education departments of district offices in regional capitals, which were under the Ministry of Interior. In addition to eliminating the duality in financing and management, including administrative burdens, the reform is expected to lead to more effective oversight of special schools, which are state-run. The lack of a systemic approach to management is considered one of the causes of segregation of students from marginalized Roma communities (MRK) and the misplacement of students without mental disabilities into special education.</p>
Entry 20	<p>MEASURE TYPE: Adopted (27/04/2021 18:44 PM)</p> <p>To make social and economic inclusion of Roma more efficient, a new Strategy for equality, inclusion and participation of Roma until 2030 has been approved in April 2021 and focuses on areas of employment, education, health and housing. The approval of subsequent action plans is expected by the end of 2021.</p>
Comments	
State of play	

## CSR 3 Subpart 1: Focus investment-related economic policy on healthcare.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (11/12/2020 22:50 PM)</p> <p>A comprehensive reconstruction of the teaching hospital in Banská Bystrica in 2019 has been approved. In 2020, the public procurement has been completed. At the same time, projects for new university hospitals in Martin and in Bratislava are being prepared.</p>
Entry 2	<p>MEASURE TYPE: Adopted (28/02/2023 13:06 PM)</p> <p>DRG system - efficiency of hospital management, fairness of healthcare payments - In cooperation with the TSI project funded by the EC, work was carried out on the development of a Slovak methodology for updating the DRG system. In the first half of 2022, data from hospitals included in the DRG system were collected and checked and based on the errors and deficiencies found, 30 hospitals were contacted with an invitation to submit corrections to the submitted data. From the corrected data, the first Slovak relative weights were calculated to reflect the costliness of the different types of hospital cases (DRG groups).</p>
Comments	
State of play	

## CSR 3 Subpart 2: research and innovation.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:38 PM)</p> <p>Support for business innovation, development, and internationalisation: The Ministry of Economy of the Slovak Republic (MH SR) and its affiliated organisations aim to support businesses in enhancing their competitiveness through: 1) Support for industrial research, experimental development and innovation via demand-driven calls, innovation vouchers, and expert services. 2) Support for internationalisation and SME development through vouchers and advisory services. 3) Support for business investments in the form of repayable assistance. (1) In December 2024, MH SR launched three calls worth €77 million to support industrial research and experimental development. In March 2025, SIEA launched a €1.5 million call under the project Enhancing the Innovation Performance of the Slovak Economy 2. (2) The Slovak Business Agency is launching the project Horizontal Support for Small and Medium-sized Enterprises (€7 million). The follow-up project Support for SME Internationalisation 2 is also being rolled out. (3) From 2025, based on agreements with commercial banks, Slovak Investment Holding will provide businesses with support through loans that include a grant component.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (04/04/2025 14:23 PM)</p> <p>Reform of science and research in the Ministry of Agriculture and Rural Development of the Slovak Republic (MPRV SR): As part of the ongoing reform, a quality audit of the professional research and innovation activities of the National Agricultural and Food Centre and the National Forestry Centre was carried out in 2023. Based on the audit, an Action Plan to implement the 2030 Sectoral Research and Innovation Strategy has been developed, detailing objectives, recommendations and measures.</p>
Entry 3	<p>MEASURE TYPE: Implemented (04/04/2025 13:53 PM)</p> <p>Introduction of performance-based contracts in the Slovak Academy of Sciences (SAV): Performance contracts between the Presidium of the Slovak Academy of Sciences (SAS) and its institutes will set specific goals and measurable indicators, thereby strengthening planning and performance at the institute level. The SAS introduced performance contracts in 2024.</p>
Entry 4	<p>MEASURE TYPE: Implemented (04/04/2025 13:50 PM)</p> <p>Introduction of a forward-looking funding plan for research, development and innovation: The preliminary funding plan will increase the predictability of support, which may encourage greater participation of researchers and businesses in calls and improve the average quality of projects. The plan will be prepared annually for the upcoming year, with a three-year outlook. On 14 March 2024, the Government Council for Science, Technology and Innovation approved the first Preliminary Funding Plan for research, development, and innovation support for the period 2024–2026.</p>
Entry 5	<p>MEASURE TYPE: Implemented (04/04/2025 13:46 PM)</p> <p>Inter-ministerial programme for research, development and innovation: Programme budgeting of R&amp;D&amp;I expenditures will enhance the efficiency and transparency of the management and oversight of financial resources allocated to individual ministries. An inter-ministerial budget programme has been established as part of the state budget. It is being implemented in cooperation with the Office of the Deputy Prime Minister for the Recovery Plan and the Knowledge Economy and selected central government bodies. Its role is expected to be further strengthened following the adoption of a new R&amp;D&amp;I Act, which will also provide it with a legal basis.</p>
Entry 6	<p>MEASURE TYPE: Implemented (15/03/2024 13:07 PM)</p>

	Review of expenditure, competences and staff capacity for research, development and innovation (Review): In October 2023, the Government of the Slovak Republic took note of the information on the revision in question. The revision will allow for an even better grasp of upcoming measures such as the inter-ministerial programme or the plan for consolidation of competences.
Entry 7	<p>MEASURE TYPE: Implemented (15/03/2024 13:06 PM)</p> <p>Binding unified methodology for the management, funding and evaluation of support for research, development and innovation: The final version was approved by the Government Council for Science Technology and Innovation in September 2023. The aim of the binding methodology is to achieve clear rules for public support for research, development and innovation, while aligning these rules as far as possible with best practice in the EU.</p>
Entry 8	<p>MEASURE TYPE: Implemented (28/04/2022 18:27 PM)</p> <p>In 2021, the National Supercomputing Center was established, which oversees activities related to the development of supercomputers in Slovakia. The center was jointly founded by the Ministry of Investments, Regional Development, and Informatization (MIRRI SR), the Slovak Academy of Sciences (SAV) Joint Activities Center, and the I4DI association. Its role is to support the preparation of experts, disseminate information about the potential uses of supercomputers, and provide technical assistance to users.</p>
Entry 9	<p>MEASURE TYPE: Implemented (27/04/2021 18:46 PM)</p> <p>In 2020, Research Agency has evaluated and enclosed several calls from EU sources from 2018, which have been pending so far. Within a general call of the Slovak Research and Development Agency, 33 mil. EUR has been allocated for financing of research and development projects.</p>
Entry 10	<p>MEASURE TYPE: Implemented (11/12/2020 22:51 PM)</p> <p>Super-deduction of expenses for R&amp;D is becoming more generous and is used by a growing number of companies. In 2020, the amount of deductible expenses for R&amp;D has risen to 200% (compared to 150% in 2019 and 100% in 2018). In 2019 358 companies drew tax reliefs for research and development in total of 26 mil. euro. Research and Innovation Strategy (RIS3) update will be finalized in December 2020. In 2020 the research agency finished the evaluation process of old EU funded project calls from 2018 which enabled new R&amp;D investments.</p>
Entry 11	<p>MEASURE TYPE: Adopted (28/04/2022 18:26 PM)</p> <p>The further direction of investments from EU funds into research, development, and innovation up to 2027 is covered by the updated RIS3 strategy. The government approved the update of the strategy From Knowledge to Prosperity – Research and Innovation Strategy for Smart Specialization of the Slovak Republic 2021 - 2027 (SK RIS3 2021+). This is a strategic document that defines the goals, policy system, and measures in the field of research, development, and innovation in the sectors of the economy with the greatest potential for transformation towards improving research and innovation performance, national and regional specialization, and excellence to increase the international competitiveness of Slovakia. The strategy also addresses frameworks for the research and innovation management system, with key elements subsequently reflected in the Reform of Management, Evaluation, and Support in the field of RDI in the National Recovery and Resilience Plan.</p>
Comments	
State of play	

CSR 3 Subpart 3: transport, notably on its sustainability,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:50 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (03/04/2025 14:38 PM)</p> <p>Promoting sustainable transport: Promoting sustainable transport is part of the drive towards a zero carbon economy. The Slovakia Programme has therefore allocated EUR 891 million to support sustainable multimodal urban mobility (including cycling). 686 million EUR will be directed to the development of public passenger rail transport. Additional EU funds are earmarked for the development of both water and road transport. As of March 2025, the Ministry of Transport has launched a total of 11 calls worth nearly EUR 1.2 billion to support sustainable transport. The supported projects will focus, for example, on the creation of integrated transport systems, the construction of park-and-ride facilities at city entrances, and the purchase of trams, trolleybuses, and eco-friendly buses. Funding will also support the modernisation of railways, track electrification, and ensuring interoperability with transport systems of other EU countries.</p>

Entry 3	<p>MEASURE TYPE: Announced (11/12/2020 22:53 PM)</p> <p>Expenditures on maintenance and reconstruction of 1st class roads and bridges were increased by 60 mil. EUR in the general government budget for 2021 in the Slovak Road Administration.</p>
Entry 4	<p>MEASURE TYPE: Adopted (28/02/2023 13:11 PM)</p> <p>New Air Protection Act - The new law (approved by the Slovak Parliament in December 2022) aims to reduce the total amount of emissions, improve air quality and limit the amount of emissions directly at the source.</p>
Comments	
State of play	

CSR 3 Subpart 4: digital infrastructure,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:55 PM)</p> <p>Ensuring Capacities for Digital Transformation in Primary Schools: The aim of the measure is to ensure the sustainability of the digital transformation of primary schools by stabilising the position of the school digital coordinator and by establishing the role of the school network administrator in legislation. The position of the school digital coordinator is funded until August 2026 through a national project, and a plan for its continued funding is being prepared. At the same time, work is underway to define the role of the school network administrator in legislation.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 16:46 PM)</p> <p>Action Plan for the Digitalisation and Digital Transformation of Education in the Slovak Republic for 2025–2027: The aim of the Action Plan is to modernise the Slovak education system through the systematic digitalisation of the learning environment. The plan builds on the Education Informatization Programme until 2030 and is part of the broader Digital Transformation Strategy of Slovakia until 2030. It focuses on introducing uniform standards for digital equipment across all levels of schools. At the same time, it supports the development of sustainable digitalisation plans, methodological and training support for schools, the development of digital skills among pupils and teachers, the introduction of assistive technologies, and ensuring the accessibility of electronic outputs. The Action Plan was officially published on 15 January 2025, and the implementation of new measures began during the first quarter of 2025. Preparations are currently underway for setting digital equipment standards and planning projects to modernise school infrastructure. In parallel, methodological and training activities are being prepared, including pilot support for digital coordinators and the publication of digital learning materials.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:30 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (28/04/2025 16:52 PM)</p> <p>Building digital infrastructure in schools: The aim is to build a modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to a national central node for network management and security. The investments (over EUR 100 million) are funded from European sources and the state budget, with guaranteed operation for at least five years. Public procurement procedures for the school networks are already underway.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 13:05 PM)</p> <p>Implementation of measures and recommendations under the Strategy and Action Plan for the period 2020-2024 to improve Slovakia's position in the Digital Economy and Society Index (DESI): The aim of the measures is to improve Slovakia's position in the DESI index so that Slovakia is at least in the middle of the DESI ranking. Currently, all measures are in their final implementation phase, except for two planned through 2030. The measures have been carried out in line with defined goals and milestones, allowing for the assessment of their success based on DESI indicators included in the Digital Decade Report.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (04/04/2025 10:35 AM)</p> <p>Introduction of a Register of Land Use Rights: The Register of Land Use Rights is a temporary solution to the fragmentation and inconsistencies in land ownership in Slovakia. It aims to address the issue of proving land use rights until land consolidation processes are completed. The Ministry of Agriculture and Rural Development is currently finalising the legislative wording of the draft law, which will subsequently be submitted for interdepartmental review.</p>

Entry 7	<p>MEASURE TYPE: Not Defined (03/04/2025 15:01 PM)</p> <p>Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.</p>
Entry 8	<p>MEASURE TYPE: Not Defined (28/04/2025 16:38 PM)</p> <p>The National Digital Decade Plan of the Slovak Republic is the overarching document summarising Slovakia's activities in fulfilling the EU's digital objectives. The plan is in its initial implementation phase, with work underway in four main areas: digital skills and ICT specialists, digital infrastructure, digital transformation of businesses, and digitalisation of public administration. A total of 29 measures will be implemented between 2025 and 2030, with an annual progress report to be submitted to the Government of the Slovak Republic.</p>
Entry 9	<p>MEASURE TYPE: Implemented (28/02/2023 10:44 AM)</p> <p>Implementation of measures and recommendations set out in the 2020-2024 Strategy and action plan to improve Slovakia's position in the Digital Economy and Society Index (DESI): The aim of these measures is to improve Slovakia's position in the DESI index so it places at least in the middle of the ranking. In 2022, the first version of a feasibility study of the National Plan of Broadband Connectivity was completed and the National Strategy for Digital Skills was adopted. The set-up of the Broadband Competence Office activities is delayed.</p>
Entry 10	<p>MEASURE TYPE: Implemented (28/04/2022 19:11 PM)</p> <p>Support for competition in the field of electronic communications, the development of the internal market, protection of end-user interests, and ensuring access to high-capacity networks and their use by all citizens and business entities at a reasonable price is the goal of the new Electronic Communications Act. The law was approved by the National Council of the Slovak Republic in November 2021 and entered into force on February 1, 2022. The need for the law arose from the obligation to implement a European directive. The law regulates the rights and obligations of consumers, the rights and obligations of business entities operating in the electronic communications sector, and the competencies of public administration bodies in the field of electronic communications.</p>
Entry 11	<p>MEASURE TYPE: Implemented (28/04/2022 18:31 PM)</p> <p>The implementation of measures from the expenditure review in the field of informatization continues, with the goal of increasing the efficiency of government-funded information technology expenditures. In October 2021, the Interim Implementation Report of the expenditure review for 2021, including the update of informatization measures until June 30, 2021, was submitted to the government. The implemented measures focused primarily on the development and update of methodologies and regulations that will contribute to more efficient management and financing of state IT services. In 2021, the review aimed for savings of EUR 12.3 million, representing 3% of total IT operating expenditures from the state budget. In the first half of the year, savings of EUR 2.5 million were achieved.</p>
Entry 12	<p>MEASURE TYPE: Announced (27/04/2021 18:47 PM)</p> <p>Aiming at improving international position within a digitization field, draft of the Strategy and Action Plan for improving international rank of the Slovak Republic in the Digital Economy and Society index (DESI) until 2024 has been elaborated. A primary focus lies on digital infrastructure for high-speed internet, increasing a share of digital public services and use of the European Digital Innovation Hubs with particular focus on small and medium enterprises.</p>
Entry 13	<p>MEASURE TYPE: Adopted (04/04/2025 14:06 PM)</p> <p>Implementation of information systems to improve international police cooperation: In order to make the exchange of information more effective in the fight against international crime, the relevant EU Directive will be transposed into Slovak legislation. At the same time, the information system for international police cooperation (CMS-Case management system) and the information system for searching for stolen documents and vehicles will be modernised. The directive was transposed through an amendment to the Police Force Act, which entered into force on 12 December 2024. At the same time, technical upgrades of the international police cooperation information system are ongoing.</p>
Entry 14	<p>MEASURE TYPE: Adopted (28/02/2023 10:44 AM)</p> <p>Adoption and implementation of the IT expenditures revision timetable: The aim is to improve the quality and effectivity of government IT systems and decrease operating costs. The revision is expected to be completed in 2023; most of the 2022 tasks have been completed or are at a high stage of development.</p>
Entry 15	<p>MEASURE TYPE: Adopted (28/04/2022 19:12 PM)</p> <p>The expansion of coverage and the use of electronic communication networks will improve digital connectivity outcomes. In terms of the availability of digital infrastructure, Slovakia is catching up with the EU average. To achieve the EU's 2030 goals, the government approved the National Broadband Connectivity Plan, which defines a strategic approach to building electronic communication networks for ultra-fast broadband in areas not covered by the market. A follow-up feasibility study will verify the optimal method of intervention and the required amount of public resources. A key challenge is the increase in digital skills and internet usage, which is not evenly distributed in society, and particularly in the case of ultra-fast connections, it lags behind the pace of infrastructure development.</p>
Entry 16	<p>MEASURE TYPE: Adopted (28/04/2022 18:36 PM)</p> <p>The strategy and action plan to improve Slovakia's position in the DESI index by 2025 sets an ambitious goal of moving Slovakia to the EU average. The government-approved strategy identifies priority areas of lagging behind in various dimensions of the index (connectivity, human capital, use of internet services, integration of digital technologies, and digital public services (eGovernment)).</p>

Entry 17	<p>MEASURE TYPE: Adopted (27/04/2021 18:48 PM)</p> <p>In March 2021, the Government has approved its new strategy for broad-band connection in the form of a national plan.</p>
Entry 18	<p>MEASURE TYPE: Adopted (27/04/2021 18:47 PM)</p> <p>In March 2020, the spending review on informatization (Informatization 2.0) was published, which was approved by the Government of the Slovak Republic in May 2020 (Resolution no. 297/2020). In accordance with the resolution, a timetable for the implementation of the expenditure review measures for 2020-2023 has been drawn up and published. Measures in the plan are already under implementation according to the schedule. Ministry-specific IT specialist capacities will be provided.</p>
Comments	
State of play	

CSR 3 Subpart 5: energy efficiency,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (28/04/2025 16:50 PM)</p> <p>Slovakia Investment Plan 2050: The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and earlier preparation for the upcoming programming period, and thus improve the use of EU resources. The plan is also intended to provide clear and up-to-date information on the preparation and implementation status of priority strategic investment projects. The reform will be implemented through the creation and regular monitoring of an inter-ministerial plan for strategic investments of national importance, focused on the long-term development of Slovakia using all available funding sources. Currently, work is underway on developing a methodology for inter-ministerial prioritisation, and the collection of structured information on proposed priority strategic investment projects will take place in the second and third quarters of 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:36 PM)</p> <p>Reducing the energy intensity of public buildings: The objective of SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the integration of renewable energy sources (RES) and green adaptation measures. Several calls have already been launched with a total allocation exceeding €300 million. The implementation also includes methodological support for public procurers, as well as the development of model projects and standardised documentation.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (07/04/2025 13:30 PM)</p> <p>Strengthening capacities and data infrastructure for regional energy planning: 1) The "Capacities for Regions" project (€35.8 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The "Expansion of the Energy Efficiency Information System" project (€8.8 million) supports tools for data collection, analysis, and use across sectors to enable informed regional energy and decarbonisation planning. As of January 2024, the Slovak Innovation and Energy Agency (SIEA) has been expanding its offices in regional capitals. In cooperation with self-governing regions, regional sustainable energy centres will be launched in January 2025. The expansion of the energy efficiency information system to include new functionalities and data sources is currently in the preparatory phase.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (07/04/2025 13:26 PM)</p> <p>Green energy for households and businesses: Support for the installation of renewable energy sources (RES) is provided through voucher schemes for both households and businesses: 1) The "Green for Households" project (€107.7 million) enables households to receive a 50% contribution for green technologies such as heat pumps, photovoltaics, or wind turbines. 2) The "Green Solidarity" project (€28.4 million) targets low-income households, offering up to 90% support for photovoltaics, solar collectors, and biomass systems. 3) The "Green for Businesses" project (€66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and the use of RES. The "Green for Households" and "Green Solidarity" projects are already operating as voucher schemes announced by the Slovak Innovation and Energy Agency (SIEA). The pilot "Green for Businesses" project has been prepared in accordance with the new de minimis aid rules, with the support ceiling increased to €300,000 over a period of three years compared to the previous scheme.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (04/04/2025 11:35 AM)</p> <p>Social Climate Fund: The fund aims to compensate for the social impacts of introducing emissions trading in the buildings and road transport sectors from 2027, focusing on the most vulnerable groups. The preparation of the Social Climate Plan is coordinated by NIKA with support from experts under the European Commission's Technical Support Instrument (TSI). Since July 2024, expert and public consultations have been held with relevant stakeholders to identify final measures. In March 2025, the draft was submitted for environmental impact assessment. An informal submission to the European Commission is planned for 15 May 2025, with the final version due by 30 June 2025.</p>
Entry 6	<p>MEASURE TYPE: Not Defined (03/04/2025 14:13 PM)</p> <p>Modernisation Fund - State aid scheme for the decarbonisation of industry: The scheme is intended to contribute to the reduction of greenhouse gas emissions by supporting industrial decarbonisation projects that will lead to primary energy savings, reduce final energy consumption and introduce the use of advanced environmental technologies in industrial production. The Ministry of the Environment is</p>

	currently preparing the second round of the call. Under the first round, with an allocation of just under EUR 470 million, contracts have so far been signed with four beneficiaries amounting to nearly EUR 141 million. The successful applicant, U. S. Steel Košice, s.r.o., has requested an extension of the deadline for signing the contract (EUR 300 million), due to a lack of significant progress in the transaction between Nippon Steel Corporation and U. S. Steel.
Entry 7	MEASURE TYPE: Not Defined (03/04/2025 15:01 PM)  Update of the National Energy and Climate Plan (NECP): The final assessment of the latest comments submitted during the interdepartmental review is currently underway. Once these have been addressed, the document will be submitted to the Slovak government for approval and subsequently presented to the European Commission.
Entry 8	MEASURE TYPE: Announced (03/04/2025 14:32 PM)  Improving the efficiency of support provided by the Environmental Fund: The amendment to the Environmental Fund Act will improve the Fund's efficiency and enable a more flexible response to the needs of support beneficiaries. The draft amendment is currently being prepared and is expected to enter into force by the end of 2025.
Entry 9	MEASURE TYPE: Announced (27/04/2021 18:49 PM)  In February 2020, Ministry of the Economy of the Slovak republic announced an auction to support a production of the electricity from renewable sources (postponed due to COVID-19).
Entry 10	MEASURE TYPE: Announced (11/12/2020 23:01 PM)  A subsidisation scheme for the replacement of solid fuel devices by low-emission solutions, such as gas boiler, will continue. First subsidies shall be provided in 2020.
Entry 11	MEASURE TYPE: Adopted (28/02/2023 11:23 AM)  Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - construction process: The Act on Construction and the Act on Land Use Planning have been approved with the goal of increasing the effectivity of the construction process. The acts will contribute to speeding up and digitising the authorisation processes for new construction. They will also strengthen possibilities of removing illegal constructions. The existing acts modify the jurisdiction of the authority issuing binding statements on investment activity and its accordance with the land use plan.
Entry 12	MEASURE TYPE: Adopted (27/04/2021 18:54 PM)  National Emissions Reduction Programme was approved by the Government in March 2020 with several proposals of policies and measures to achieve a national commitment to reduce polluting substances' production. The national programme is being part of the key documents of the Slovak Republic Air Protection Strategy 2030.
Entry 13	MEASURE TYPE: Adopted (27/04/2021 18:51 PM)  A legislation for guaranteed energy services for public sector was adopted in 2019, aiming for a complex modernization of public buildings and street light across the country. A model contract for public sector has been updated in February 2020. In this regard, Slovak Innovation and Energy Agency (SIEA) introduced a technical assistance for public sector. In 2020, SIEA also announced a call for financial allowance, which aims to increase a share of the renewable energy resources.
Entry 14	MEASURE TYPE: Adopted (27/04/2021 18:51 PM)  The approved Act on the compulsory deposit system for single-use beverage packaging has instituted a special, deposit-based system of collecting PET bottles and cans, effective from January 2023. The adopted waste legislation amendment will ensure reduction of the negative environmental impact of plastic products.
Entry 15	MEASURE TYPE: Adopted (27/04/2021 18:57 PM)  The amendment of the Law on Subsidies (2019) ensures continuation of subsidies for electric cars, plug-in hybrid cars and public charging stations.
Entry 16	MEASURE TYPE: Adopted (27/04/2021 18:51 PM)  The adopted waste legislation amendment from September 2020 happens to be a legislative framework for creating a new circular economy information system in order to help to improve waste flows control. A pilot phase of this project is currently in progress. Preparation of the roadmap towards the circular economy continues and will be published in 2022, containing a specific steps for circular economy support. In September 2020, a project called Preparation of the Roadmap Towards the Circular Economy in the Slovak Republic has been announced, in cooperation with the European Commission and OECD.
Entry 17	MEASURE TYPE: Adopted (27/04/2021 18:53 PM)  The Low-Carbon Strategy was approved by the Government in March 2020. Strategy identifies possibilities of the Slovak economy to reach the goal of carbon-neutrality by 2050.



Comments
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CSR 3 Subpart 6: competitiveness of small and medium-sized enterprises,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/04/2025 13:38 PM)</p> <p>Support for business innovation, development, and internationalisation: The Ministry of Economy of the Slovak Republic (MH SR) and its affiliated organisations aim to support businesses in enhancing their competitiveness through: 1) Support for industrial research, experimental development and innovation via demand-driven calls, innovation vouchers, and expert services. 2) Support for internationalisation and SME development through vouchers and advisory services. 3) Support for business investments in the form of repayable assistance. (1) In December 2024, MH SR launched three calls worth €77 million to support industrial research and experimental development. In March 2025, SIEA launched a €1.5 million call under the project Enhancing the Innovation Performance of the Slovak Economy 2. (2) The Slovak Business Agency is launching the project Horizontal Support for Small and Medium-sized Enterprises (€7 million). The follow-up project Support for SME Internationalisation 2 is also being rolled out. (3) From 2025, based on agreements with commercial banks, Slovak Investment Holding will provide businesses with support through loans that include a grant component.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/04/2025 13:26 PM)</p> <p>Green energy for households and businesses: Support for the installation of renewable energy sources (RES) is provided through voucher schemes for both households and businesses: 1) The "Green for Households" project (€107.7 million) enables households to receive a 50% contribution for green technologies such as heat pumps, photovoltaics, or wind turbines. 2) The "Green Solidarity" project (€28.4 million) targets low-income households, offering up to 90% support for photovoltaics, solar collectors, and biomass systems. 3) The "Green for Businesses" project (€66.6 million) supports SMEs in acquiring equipment for the production of heat, cooling, or electricity, as well as conducting energy audits with proposals for savings and the use of RES. The "Green for Households" and "Green Solidarity" projects are already operating as voucher schemes announced by the Slovak Innovation and Energy Agency (SIEA). The pilot "Green for Businesses" project has been prepared in accordance with the new de minimis aid rules, with the support ceiling increased to €300,000 over a period of three years compared to the previous scheme.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (04/04/2025 14:28 PM)</p> <p>Social farming: The new legislation will create a legal framework for the institution of social farms which, as social enterprises, can engage not only in primary production but also in non-productive activities, thus contributing to rural development and the sustainability of jobs. The Bill has already been submitted to the inter-ministry comment procedure in November 2022. In 2024, work continued on establishing a legal framework for social farms as social enterprises engaged in both primary agricultural production and non-productive activities, supporting rural development and job sustainability. The Ministry of Agriculture is preparing an updated legislative proposal. At the same time, discussions are ongoing with the Ministry of Labour to amend the Social Economy Act to define social farms and set criteria for their registration and operation.</p>
Entry 4	<p>MEASURE TYPE: Implemented (28/04/2022 17:38 PM)</p> <p>Electronic communication between the financial administration and taxpayers will support voluntary tax compliance and reduce administrative burden. Since January 1, 2022, two-way electronic communication for all types of taxes towards taxpayers has been launched. The financial administration delivers documents to electronic mailboxes on the Central Portal of Public Administration (ÚPVS) (with the exception of foreign persons) to maximize taxpayer comfort related to document delivery. The delivered document will be displayed in the taxpayer's electronic file. In addition to the electronic file, the taxpayer has access to their personal account, where they can view details about assessments and payments, taxes, advances, due dates, payment dates, and verify the status of their personal account, as well as make payments from their personal account.</p>
Entry 5	<p>MEASURE TYPE: Implemented (27/04/2021 18:58 PM)</p> <p>The Financial Administration continued to adopt and expand pro-client measures in order to increase the quality of services provided to the public and to make internal and external communication more effective. The sending of soft-warnings as a way of proven online communication with clients continued to expand and communication through an automated chatbot was strengthened. Financial Administration introduces a new measures, concerning decrease of the administrative burden and encouragement of voluntary fulfilment of the tax liabilities. Automatic corporate tax registration will be carried out. The tax administrator will effectuate the registration of an entity on the basis of the registers of legal persons or business entities. Obligation to report bank accounts to tax administrator is being cancelled by 2020.</p>
Entry 6	<p>MEASURE TYPE: Announced (28/04/2025 14:37 PM)</p> <p>Industrial Policy of the Slovak Republic 2027–2035: The measure responds to geopolitical changes and new legislative initiatives impacting Slovakia's competitiveness. A key step will be an analysis of industrial potential, needs, and challenges. The draft industrial strategy will build on Mario Draghi's report and the forthcoming European Industrial Deal, taking into account the national economy and geopolitical resilience. The Ministry of Economy of the Slovak Republic has launched the preparation of the industrial policy, with initial meetings currently taking place to define its framework and gather input data. The material will be developed in 2026, with final approval expected in the second quarter of 2027.</p>



Entry 7	<p>MEASURE TYPE: Announced (15/03/2024 13:29 PM)</p> <p>Family business development: A Family Business Development Action Plan will be adopted to serve as a basic framework for the promotion of family business. Some of the measures in the Action Plan, such as the creation of a focal point for family businesses and the modification of transfer pricing rules, have already been implemented. Other measures, such as advice to family businesses on generational change, are already being implemented.</p>
Entry 8	<p>MEASURE TYPE: Announced (27/04/2021 18:58 PM)</p> <p>Several initiatives are intended to help reduce administrative burdens by process electronization. At the beginning of 2021, a draft of legislation was prepared in order to reduce the administrative burden by using public administration information systems. This is the third wave of simplification and reduction of bureaucracy on a "once and enough" basis. The draft law expands, with effect from September, the scope of data registered in public administration information systems, which natural and legal persons will no longer have to submit in paper form.</p>
Entry 9	<p>MEASURE TYPE: Announced (14/12/2020 09:31 AM)</p> <p>A second round of anti-bureaucratic measures was announced in December 2020 by the Ministry of Economy.</p>
Entry 10	<p>MEASURE TYPE: Adopted (27/04/2021 18:57 PM)</p> <p>In order to decrease regulation and administrative burden, a parliament has approved in July 2020 a package of the measures to improve a business environment (Lex Corona). A total of 115 measures were approved in order to relieve businesses of certain administrative and financial obligations. Most of the measures were directly reflected in the wording of specific laws, while 24 measures were approved by a resolution of the Government of the Slovak Republic with deadlines from October to December 2020.</p>
Comments	
State of play	

CSR 3 Subpart 7: and social housing, taking into account regional disparities.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (04/04/2025 11:35 AM)</p> <p>Social Climate Fund: The fund aims to compensate for the social impacts of introducing emissions trading in the buildings and road transport sectors from 2027, focusing on the most vulnerable groups. The preparation of the Social Climate Plan is coordinated by NIKA with support from experts under the European Commission's Technical Support Instrument (TSI). Since July 2024, expert and public consultations have been held with relevant stakeholders to identify final measures. In March 2025, the draft was submitted for environmental impact assessment. An informal submission to the European Commission is planned for 15 May 2025, with the final version due by 30 June 2025.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (28/04/2025 17:03 PM)</p> <p>Expansion of rental housing supply: The aim of implementing the Act on State Support for Rental Housing is to increase the availability of affordable housing through private investments, with a functional agency responsible for issuing and overseeing projects playing a key role. The Government of the Slovak Republic approved the criteria and the proposal for the selection of investment partners. The first contracts with investors (KOOOPERATIVA and WBG) have already entered into force, and the fulfillment of contractual obligations has begun. In February 2025, the registration of applicants for 70 rental apartments in the first project was launched. In April 2025, the Government of the Slovak Republic approved an investment agreement with a new partner, Slovak Affordable Living SICAV, which plans to build, acquire, and operate at least 3,000 apartments.</p>
Entry 3	<p>MEASURE TYPE: Implemented (28/02/2023 12:47 PM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - access of local governments to land: Amendment to the the Act on Land Arrangements, Land Ownership Arrangements, Land Fund and Land Communities allows for better and more effective access of local governments to land with the purpose of rental housing construction.</p>
Entry 4	<p>MEASURE TYPE: Implemented (28/04/2022 17:48 PM)</p> <p>Measures in the area of housing support encourage the procurement of rental housing. Since 2022, the legal framework has been in place to increase the limits for procurement costs to provide subsidies for acquiring rental apartments for social housing purposes. There has also been an adjustment increasing the support limits from the State Housing Development Fund (ŠFRB) for acquiring apartments, renovating apartment buildings, and improving the technical equipment associated with the procured rental apartments. The change in the relevant regulations responds to the long-term underdeveloped rental housing sector and the rising prices of construction materials and labor in recent years.</p>
Entry 5	<p>MEASURE TYPE: Announced (04/04/2025 13:23 PM)</p>

	<p>Coordination of public policies on homelessness prevention and resolution: The aim of the measure is to establish an independent body to coordinate homelessness policies, ensuring cooperation between ministries, local governments, and non-governmental organisations. Preparations are currently underway for the creation of a dedicated inter-ministerial unit to coordinate and finance measures addressing homelessness. Its establishment is expected in 2026. The Action Plan for 2024–2026 was approved by the Government of the Slovak Republic at its meeting on 29 May 2024.</p>
Entry 6	<p>MEASURE TYPE: Announced (01/03/2023 12:43 PM)</p> <p>Adoption of legislation for the development of family businesses - Legislative anchoring and facilitating generational change will contribute to greater clarity, transparency and efficiency in the regulation and support of family business. In December 2022, the Slovak Parliament approved an amendment to the Social Economy and Social Enterprises Act, which introduces a legislative definition of a family business. At the same time, in 2021, the MoH submitted a Draft Action Plan for the Development of Family Businesses in Slovakia to the MPC, however, not all the comments raised have been successfully settled so far.</p>
Entry 7	<p>MEASURE TYPE: Adopted (03/04/2025 13:12 PM)</p> <p>Amendment to the Construction Act: The amendment to the Building Act aims to modernise construction regulations by streamlining permitting processes, merging spatial planning and building procedures, and strengthening property rights. The goal is to shorten approval timelines and reduce administrative burdens. The law was adopted and entered into force on 1 April 2025.</p>
Entry 8	<p>MEASURE TYPE: Adopted (28/02/2023 11:24 AM)</p> <p>Implementation of measures from the 2025 Action plan (2030 Housing policy of the Slovak Republic) - construction process: The Act on Construction and the Act on Land Use Planning have been approved with the goal of increasing the effectivity of the construction process. The acts will contribute to speeding up and digitising the authorisation processes for new construction. They will also strengthen possibilities of removing illegal constructions. The existing acts modify the jurisdiction of the authority issuing binding statements on investment activity and its accordance with the land use plan.</p>
Entry 9	<p>MEASURE TYPE: Adopted (28/04/2022 17:47 PM)</p> <p>The adopted concept of the Housing Policy of the Slovak Republic until 2030 aims to improve the physical and affordable accessibility of housing in Slovakia and its quality. The document clearly identifies the most significant problems in housing accessibility and presents a long-term strategy for housing policy. The shortage of housing and lengthy construction procedures limit supply, which, combined with low interest rate policies, has led to a significant increase in property prices for housing. The high share of owner-occupied housing and relatively high rental costs reduce labor mobility and exacerbate regional disparities. Therefore, the main objectives of the concept are to increase the number of available apartments per 1,000 inhabitants to at least the EU average (395 apartments), increase the share of rental (including barrier-free) housing in the total available housing stock to 10%, and improve the social accessibility of housing by doubling the share of apartments with regulated rents in the total housing stock from 1.6% to 3% by 2030.</p>
Entry 10	<p>MEASURE TYPE: Adopted (27/04/2021 18:59 PM)</p> <p>Aiming for work force mobility support and housing construction funding from business environment sources, tax legislation has been amended in 2020. In this regard, employers with more than 49 employees are eligible for favourable depreciation of buildings being used for employee's housing. At the same time, the exemption from the employee's non-cash income in the form of secured accommodation has been increased from a maximum of 60 EUR to 100 EUR, and in the case of a long-term employee a maximum of 350 EUR per month. From 2021, an exemption from tax on the employee's non-cash income in the form of transport to work organized by the employer up to 60 EUR per month was also approved.</p>
Entry 11	<p>MEASURE TYPE: Adopted (27/04/2021 18:59 PM)</p> <p>Conditions for public rental housing construction improved for entrepreneurs and public sector by legislation amendment from January 2020 and 2021. Favourable loan conditions from State Housing Development Fund also improved for entrepreneurs and public sector in order to fund rental housing. These changes might contribute to better attractiveness of rental housing. Changes can also increase rental housing subsidies' take up.</p>
Comments	
State of play	

CSR 3 Subpart 8: Increase the use of quality-related and lifecycle cost criteria in public procurement operations.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (04/04/2025 13:55 PM)</p> <p>Strengthening value for money in the public procurement system: The Public Procurement Office is cooperating with the OECD on a project aimed at contributing to a more efficient public procurement system in Slovakia, in particular by strengthening the application of the principle of value for money, including the most economically advantageous tenders (MEAT) in public procurement procedures. This should result in the development of guidelines and templates on the use of MEAT criteria or an action plan for training in the use of MEAT criteria. The project was completed in April 2024 and delivered outputs such as training activities, manuals, good practice examples, templates, and</p>

	guidelines related to the use of MEAT criteria. The ÚVO continues to monitor and report performance indicators from a value-for-money perspective in public procurement.
Entry 2	<p>MEASURE TYPE: Announced (27/04/2021 19:05 PM)</p> <p>In favor of increasing a share of green public procurement, a new National Action Plan for Green Public Procurement in the Slovak Republic for 2021-2025 will be approved. According to Development and Green Public Procurement Realization Concept, methodology for the central government's green procurement of certain product groups (transport vehicles, copy paper, IT equipment) was published in February 2020.</p>
Comments	
State of play	

#### CSR.2019.4

CSR 4 Subpart 1: Continue to improve the effectiveness of the justice system, focussing on strengthening its independence, including on judicial appointments.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (15/03/2024 13:35 PM)</p> <p>Implementation of a project to build and strengthen alternative dispute resolution through mediation: The project was completed by the end of 2023 and aimed to raise awareness of alternative solutions to civil and criminal litigation among judges, prosecutors, court officials and the wider public, while strengthening access to the application of alternative sanctions in practice.</p>
Entry 2	<p>MEASURE TYPE: Implemented (15/03/2024 13:33 PM)</p> <p>Enhancing the effectiveness of the justice system by protecting and empowering victims and vulnerable parties: The aim of the project was to contribute to the efficiency and improvement of the judicial system in the field of protection of victims of crime and minors in family law disputes. This effort included training of judges and mediators, preparation of methodological materials and adaptation of specialised rooms in 8 courts.</p>
Entry 3	<p>MEASURE TYPE: Implemented (15/03/2024 13:32 PM)</p> <p>Implementation of measures to support and optimise family law processes: The project succeeded in implementing a multidisciplinary approach (MDP) in the family law agenda in almost all courts (98%), with the participation of entities providing professional assistance (guardians, social workers, mediators, experts, etc.) in the decision-making process regarding the child. The introduction of the MDP in the courts is expected to streamline and shorten court proceedings in family law matters.</p>
Entry 4	<p>MEASURE TYPE: Implemented (28/02/2023 13:17 PM)</p> <p>Project aimed at developing a system of specialised training for judges and judicial staff - The aim of the project is to improve the efficiency of court proceedings by improving the quality of training activities in the system of education of judges, prosecutors and judicial staff. The project was successfully implemented and completed by 30.11.2022.</p>
Entry 5	<p>MEASURE TYPE: Implemented (28/04/2022 17:46 PM)</p> <p>The project to build and strengthen alternative dispute resolution through mediation should also contribute to the acceleration of court proceedings. The project focuses on identifying barriers to out-of-court dispute resolution, proposing suitable measures to increase public awareness of out-of-court dispute resolution, and implementing alternative dispute resolution tools.</p>
Entry 6	<p>MEASURE TYPE: Announced (27/04/2021 19:06 PM)</p> <p>The key reform in the field of justice will be the reform of the so-called court map. The aim of the reform of the court map will be to streamline the system of courts (network of ordinary courts of first instance and ordinary courts of appeal, first instance administrative courts, Supreme Administrative Court). By creating conditions for the specialization of courts and judges, the reform will help to speed up court proceedings and improve the quality of justice services to citizens.</p>
Entry 7	<p>MEASURE TYPE: Adopted (28/04/2022 17:43 PM)</p> <p>The transparency of the process for selecting the General Prosecutor and the Special Prosecutor will also contribute to increasing the credibility and efficiency of the courts and the prosecution. In September 2020, the National Council of the Slovak Republic approved a parliamentary bill on the prosecution, which changed the model for electing the General Prosecutor and the Special Prosecutor. The aim of the law was to open access to these positions to individuals who are not prosecutors, to change the conditions for appointment to the position in the manner of candidates for Constitutional Court judges, including requirements for integrity and moral and personal integrity. It also introduced mandatory public hearings for all candidates in the Constitutional and Legal Affairs Committee of the National Council of the Slovak Republic, following the standards for hearings of candidates for judges of the Slovak Constitutional Court.</p>

Entry 8	<p>MEASURE TYPE: Adopted (27/04/2021 19:08 PM)</p> <p>The major judicial reform approved by Parliament in December 2020 will strengthen the powers and competences of the judiciary for its internal control (reform of the Court and the Judiciary, the establishment of the Supreme Administrative Court, the introduction of new crimes) and safeguards to strengthen the separation of powers (rotation principle in the election of constitutional judges, natural change of judicial status). The amendment to the Constitutional Act defines the composition of the Judicial Council and the Constitutional Court and establishes a new disciplinary court for judges (the Supreme Administrative Court). Reform of the Judicial Council and the Constitutional Court will strengthen the independence of the judiciary, including the appointment of judges. Powers and responsibilities of the Judicial Council will be expanded, which will provide opportunities to better verify judges' assets and their competence to undertake their duties.</p>
Comments	
State of play	

CSR 4 Subpart 2: Increase efforts to detect and prosecute corruption, in particular in large-scale corruption cases.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (04/04/2025 14:36 PM)</p> <p>Improving the current mechanism for the management of seized and confiscated property: The legislative changes will ensure the efficient administration of confiscated property and its return in the framework of international cooperation. A draft law on judicial cooperation in criminal matters has already been submitted to the inter-ministry comment procedure and is expected to be adopted by the Government in May 2024. Directive (EU) 2024/1260 on asset recovery and confiscation came into force on May 22, 2024, with a transposition deadline of November 23, 2026. The responsible ministry plans to present the transposing legislation in 2026.</p>
Entry 2	<p>MEASURE TYPE: Announced (04/04/2025 10:46 AM)</p> <p>Modernisation of private law – recodification of company law The aim of the recodification is to simplify the involvement of shareholders in company management, including the digitalisation of decision-making processes, to strengthen the protection of affected parties, and to enhance transparency in identifying ultimate beneficial owners. The recodification of the Civil Code is expected to be approved by the Slovak government in December 2025, with the legislative process set to begin in the summer of this year.</p>
Entry 3	<p>MEASURE TYPE: Announced (27/04/2021 20:40 PM)</p> <p>With the election of the first chief by Parliament in February 2021, the Office for the Protection of Whistleblowers is expected to be fully operational in Q3 2021.</p>
Entry 4	<p>MEASURE TYPE: Adopted (27/04/2021 20:40 PM)</p> <p>In October 2020, a comprehensive law on the management of frozen assets was approved by parliament. The aim of the law is to streamline the system of securing property and ensure its administration. It also introduces two new substances of criminal offenses, namely the criminal offense of bending the law and the criminal offense of receiving and providing an undue advantage (so-called feeding). For the effective implementation, an independent organization (the Office for the administration of frozen property) will be created by Q3 2021.</p>
Comments	
State of play	

## Annex 8 – Member State reporting extracted from the FENIX interface.

Measure	Milestone/Target	Initial Target	Progress status
Adapting of the electricity legal framework	Reform of electricity market	Q4/2022	Fulfilled
Adapting of the electricity legal framework	Release of restrictions on technical capacities for electricity transmission within the Slovak electricity system	Q2/2021	Fulfilled
The legal framework for the promotion of renewable energy sources	Framework for supporting the investments into new renewable sources	Q4/2022	Fulfilled
The harmonisation of support mechanisms for the renovation of family houses	Implementation plan to mobilize green renovation of family houses	Q3/2022	Fulfilled
Increasing transparency and streamlining decisions of the Monuments Board of the Slovak Republic	Methodologies for the decision-making process of the Monuments Board of the Slovak Republic	Q4/2023	Completed
The management of construction and demolition waste	The amendment to the Waste Act	Q2/2022	Fulfilled
Improving energy efficiency of family houses	Launch of the support schemes to mobilise energy savings and green renovation	Q3/2022	Fulfilled
Improving energy efficiency of family houses	Number of renovated family houses achieving on average at least 30 % primary energy savings	Q4/2024	Not completed
Renovation of historical and listed public buildings	Overall area (m2) of renovated public historical and listed buildings achieving at least 30 % of the primary energy savings	Q4/2024	Not completed
Preparation of transport investment projects	Investment plan for railway infrastructure projects	Q2/2021	Fulfilled
Preparation of transport investment projects	Methodology for selecting, preparing and implementing projects for cycling	Q4/2021	Fulfilled
Preparation of transport investment projects	The amendment to the Railways Act and related legislation on transport infrastructure parameters	Q1/2023	Fulfilled
Public passenger transport	New law on public passenger transport	Q1/2023	Fulfilled
Public passenger transport	Implementation of optimised rail transport timetable	Q4/2023	Completed
Intermodal freight transport	Concept and calls for new support schemes	Q4/2022	Fulfilled
The introduction of new policies for the long-term promotion of alternative fuels in the transport sector	a new package of measures to promote alternative propulsions	Q4/2022	Fulfilled
Promoting clean passenger transport	Number of clean passengers rolling stock procured (weighted)	Q2/2025	On track
The termination of coal-based electricity production at Nováky power plant and transformation of the Upper Nitra region	Transition away from coal at the Upper Nitra region	Q4/2023	Completed
Adoption of the competitive scheme for reduction of greenhouse gas emissions in industry	Adoption of the industrial decarbonisation scheme	Q4/2022	Fulfilled
Supporting the functioning of the Slovak Environmental Inspectorate linked to decarbonisation	Capacity increasing investments for the Slovak Inspectorate of the Environment	Q2/2025	On track
Landscape planning	the Land Planning reform	Q4/2023	Completed
Nature protection and water management	More effective application of nature protection measures in landscapes in protected areas and the revitalization of watercourses	Q4/2022	Fulfilled
Adaptation of regions to climate change with an emphasis on nature conservation and biodiversity development	Rehabilitation of watercourses (in Km of rehabilitated watercourses)	Q4/2024	Not completed
Adaptation of regions to climate change with an emphasis on nature conservation and biodiversity development	Property settlement with private landowners (in Area of land settled in ha)	Q4/2023	Completed
Adaptation of regions to climate change with an emphasis on nature conservation and biodiversity development	Property settlement with private landowners (in Area of land settled in ha)	Q4/2025	Delayed
Adaptation of regions to climate change with an emphasis on nature conservation and biodiversity development	List of selected projects for the regions of Muránska Planina and Polonina	Q2/2022	Fulfilled
Providing conditions for the implementation of compulsory pre-primary education for children from the age of 5 and introducing a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of 3	Introduction of legal changes of a compulsory pre-primary education for children aged of five and introduction of a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of three	Q2/2023	Fulfilled
Providing conditions for the implementation of compulsory pre-primary education for children from the age of 5 and introducing a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of 3	Enrollment rate in pre-primary schools for children aged five years	Q3/2022	Fulfilled
Providing conditions for the implementation of compulsory pre-primary education for children from the age of 5 and introducing a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of 3	Entry into force of new prescriptive funding system for pre-primary education based on the standardised real annual staff and operational costs of kindergartens, as well as the achievement of the enrollment rate of children aged four years.	Q1/2025	Completed
Definition of the concept of special educational needs of children and pupils and the development of a model for eligible support measures in education, and education including their funding system	Adoption of the law on redefinition of the concept of special educational needs and the preparation of accompanying methodological material for teaching staff, specialist staff and school leaders.	Q4/2022	Fulfilled
Definition of the concept of special educational needs of children and pupils and the development of a model for eligible support measures in education, and education including their funding system	Entry into force the redefinition of the concept of special educational needs	Q1/2023	Fulfilled

Definition of the concept of special educational needs of children and pupils and the development of a model for eligible support measures in education, and education including their funding system	Number of trained teachers and specialized staff	Q4/2025	On track
Reforming the system of counselling and prevention and ensuring systematic data collection in the field of mental health promotion for children, pupils and students	Entry into force of the legislation that create the comprehensive system of counselling	Q1/2023	Fulfilled
Implementation of tools to prevent early school leaving and adapt F-type study programme	Entry into force of legislative amendments aimed at:• Extension of the possibility to acquire lower secondary education in lower secondary vocational education (VET) optimisation of NSOV programmes in response to labour market needs and the offer of NSOV programmes in relation to the educational needs of the target group of pupils	Q1/2023	Fulfilled
Implementation of tools to prevent early school leaving and adapt F-type study programme	Share of lower secondary vocational education (NSOV) programmes optimised in response to labour market needs	Q2/2025	On track
Supporting school desegregation	Adoption of legislative amendments that introduce of the definition of segregation at schools in the legislation and the development of methodological material for the implementation of desegregation	Q3/2023	Completed
Supporting school desegregation	Entry into force the legislative definition of segregation at schools	Q3/2025	On track
Supporting school desegregation	Percentage of schools that apply desegregation standards coming from the adopted methodology	Q4/2025	On track
Compensatory measures to mitigate the impact of the pandemic in education for primary and secondary school pupils	Number of schools taking part in tuition programmes	Q4/2022	Fulfilled
Removing barriers in school buildings	Introduction of the definition of debarrierisation standard, creation of a debarrierisation manual and mapping of school needs at all levels of education	Q1/2022	Fulfilled
Removing barriers in school buildings	Elimination of architectural barriers of larger secondary schools	Q2/2025	On track
Reform of the content and form of education (curricular and textbook reform)	New curriculum for all primary schools organized in the multiannual education cycles	Q1/2023	Fulfilled
Reform of the content and form of education (curricular and textbook reform)	Creation of a network of regional centres of support	Q3/2024	Completed
Reform of the content and form of education (curricular and textbook reform)	Primary schools that implement the new curriculum (in percentage)	Q4/2025	On track
Reform of the content and form of education (curricular and textbook reform)	Introduction of an on-line matura (final exam for graduates from upper secondary school)	Q4/2025	Delayed
Preparing and developing teachers for new content and form of teaching	Entry into force the legislative changes to strengthen the quality of skills of teaching and professional staff and motivate them for lifelong professional development	Q1/2023	Fulfilled
Preparing and developing teachers for new content and form of teaching	Percentage of pedagogical and professional staff trained, especially in preparation for the new curriculum, inclusive education and digital skills	Q4/2023	Completed
Digital infrastructure in schools	Increase in the percentage of schools with basic level of digital equipment	Q4/2025	On track
Change in the funding of universities by introduction of performance contracts	Introduction of performance contracts	Q4/2022	Fulfilled
Change in the funding of universities by introduction of performance contracts	Performance contracts signed with public universities (in percentage)	Q4/2023	Completed
Introduction of a system of periodic scientific performance evaluation	Definition of the system of periodic evaluation of scientific performance introduced in the Law No 172/2005	Q1/2022	Fulfilled
Introduction of a system of periodic scientific performance evaluation	Number of Performed evaluations	Q4/2022	Fulfilled
A new approach to accreditation of higher education	Percentage of universities apply to check the compliance of internal quality systems and study programmes with standards	Q4/2022	Fulfilled
Reform of the governance of universities	The reform of the management system of higher education institutions	Q4/2021	Fulfilled
Concentration of excellent educational and research capacities.	Star bringing together of universities into larger units	Q4/2021	Fulfilled
Investment support for the strategic development of universities	At least 2 calls concluded for supporting the strategic development of universities	Q3/2023	Completed
Reform of governance, evaluation and support in science, research and innovation	Reform of the governance and support for research, development and innovation.	Q1/2022	Fulfilled
Reform of governance, evaluation and support in science, research and innovation	Design of the National overarching RDI Strategy	Q3/2022	Fulfilled
Reform of the organisation and funding of research institutions, in particular the Slovak Academy of Science	Reform of the Slovak Academy of Science (SaS)	Q4/2021	Fulfilled
Promoting international cooperation and participation in Horizon Europe and EIT projects	Launch of calls for projects to support the participation of Slovak actors in Horizon Europe	Q4/2022	Fulfilled
Supporting cooperation between companies, academia and R & D organisations	Launch of calls for projects to support cooperation between companies, academia and R & D organisations and vouchers	Q4/2022	Fulfilled
Supporting cooperation between companies, academia and R & D organisations	Number of collaborative projects and vouchers supported	Q4/2024	Not completed
Excellent science	Launch of calls to support excellent researchers	Q4/2022	Fulfilled
Excellent science	Number of excellent researchers supported	Q1/2024	Completed
Excellent science	Number of excellent researchers supported	Q1/2026	On track



Research and innovation to decarbonise the economy	Launch of calls for thematic demand-driven projects addressing the challenges of green transition	Q4/2022	Fulfilled
Research and innovation to decarbonise the economy	Number of selected projects addressing the challenges of the green transition	Q4/2024	Not completed
Research and innovation for the digitalisation of the economy	Launch of calls for thematic demand-driven projects addressing the challenges of digital transition	Q4/2022	Fulfilled
Research and innovation for the digitalisation of the economy	Number of RDI projects selected under the calls addressing the challenges of digital transformation.	Q4/2024	Completed
Financial instruments to support innovation	Launch and implementation of financial instruments to support innovation	Q4/2023	Completed
Reform of residence and labour legislation	Scheme defining a new category of applicants for national visa (D).	Q1/2022	Fulfilled
Reform of residence and labour legislation	Facilitation of the return to the country and increase of the attractiveness of the country for foreigners with family ties	Q1/2022	Fulfilled
Simplification of the regime for the recognition of qualifications and professional qualifications for the exercise of regulated professions	Simplification of the recognition of educational and professional qualifications	Q1/2022	Fulfilled
Support tools and assistance for returnees, highly qualified third-country workers and their family members and foreign higher education students studying in Slovakia	Number of one-stop shops for integration in Slovakia	Q4/2024	Completed
Support tools and assistance for returnees, highly qualified third-country workers and their family members and foreign higher education students studying in Slovakia	Number of foreigners using the IOM Migration Information Centre services	Q1/2025	Completed
Strengthening relations with the diaspora, supporting citizens' initiatives	Number of supported events strengthening relations with the diaspora	Q1/2026	On track
Scholarships for domestic and foreign talented students	Number of awarded scholarships for talented students.	Q4/2024	Completed
Promoting internationalisation in the academic environment	Strategy for internationalisation of universities	Q4/2021	Fulfilled
Promoting internationalisation in the academic environment	Number of projects supported to promote or develop the internationalisation of universities and research institutions	Q4/2025	On track
Optimisation of the hospital network	Introduction of the hospital network	Q1/2022	Fulfilled
Optimisation of the hospital network	Share of the reprofiled hospitals (authorised within the scope of general and specialised hospitals) under the new hospital network	Q4/2025	On track
Reform of the preparation of health investment projects	A prioritised investment plan according to the investment evaluation methodology adopted by the Ministry of Health	Q2/2022	Fulfilled
Centralisation of the management of the largest hospitals	Establishment of a central hospital management body from an organisational, operational and economic point of view	Q4/2023	Completed
Centralisation of the management of the largest hospitals	Number of hospitals involved in central management system	Q2/2025	Delayed
Optimising the emergency care network and the new definition of emergency care	Amendment to the law on Optimal emergency care network and new definition of emergency care	Q1/2023	Fulfilled
Reform of primary care provision for adults, children and youth	The new law on the establishment of the network of general care providers and the introduction of zoning	Q2/2022	Fulfilled
New hospital network – construction, reconstruction and equipment	Call for tender for the construction and reconstruction of hospitals	Q1/2024	Not completed
Digitalisation in health	Number of hospitals connected to the Central ERP system	Q4/2025	Delayed
Digitalisation in health	Navigation system for the treatment of atrial fibrillation in 3 cardiovascular disease institutions	Q4/2023	Not completed
Construction and rehabilitation of ambulance stations	Number of ambulance station constructed or reconstructed	Q2/2025	Delayed
Coordinated inter-ministerial cooperation and regulation	Establishment of two coordination entities for mental health	Q2/2025	Delayed
Creation of detention facilities	Patient capacity of detention facilities	Q4/2025	Delayed
Building psycho-social centres	Number of created community-based mental health care centres	Q4/2025	Delayed
Establishment of a repository of psychodiagnostic methods	Number of registered and standardised psychodiagnostic methods	Q2/2025	Delayed
Humanisation of institutional psychiatric care	Patient capacity in converted rooms in institutional psychiatric care.	Q4/2025	Delayed
Training in mental health for staff	Number of health sector workers trained in mental health	Q2/2025	On track
Integration and financing of long-term social and health care	New legislative framework for long-term health and palliative care	Q1/2023	Fulfilled
Integration and financing of long-term social and health care	Publication of the concept of financing social services for public debate	Q4/2023	Completed
Integration and financing of long-term social and health care	The new financing system of social services – introduction of a personal budget	Q4/2025	On track
Assessment of care needs	Unification of the assessment system	Q1/2024	Completed
Consolidation of the supervision of social care and provision of necessary infrastructure	Reform of the supervision of social care	Q2/2022	Fulfilled
Consolidation of the supervision of social care and provision of necessary infrastructure	Establishment of a unified supervisory system with headquarter and 8 branches	Q1/2024	Completed
Enhancing community-based social care capacities	Enhancement of the capacities of community-based residential services and health-social low-capacity facilities (indicator: minimum number of weighted capacity units created)	Q2/2024	Not completed
Enhancing community-based social care capacities	Expansion of outpatient service capacities (indicator: minimum number of weighted capacity units created)	Q2/2024	Not completed

Extension and renewal of after-care and nursing capacities	Extension and renewal of home nursing providers (indicator: number of providers supported)	Q1/2025	Not completed
Enhancing and restoring palliative care capacities	Expansion and renewal of residential palliative care capacities (indicator: number of bed places created and restored)	Q3/2025	Delayed
Enhancing and restoring palliative care capacities	Extension and renewal of the mobile hospices network (indicator: number of new and rebuilt providers)	Q1/2025	Not completed
Reducing regulatory burden for businesses	introduction of the new regulatory burden reduction tools: – Implementation of the “1in-2out” rule – Introduction of ex-post evaluation of existing regulations (legislative and non-legislative materials) – Introduction of protection against unjustified goldplating	Q1/2023	Fulfilled
Reducing regulatory burden for businesses	Reduction of the administrative burden on entrepreneurs	Q4/2024	Completed
Harmonising and digitalising insolvency procedures	Reform of the insolvency framework	Q1/2023	Fulfilled
Public procurement procedures	Reform of the Public Procurement Procedures Act	Q1/2022	Fulfilled
Public procurement procedures	Digitalisation of public procurement processes through a single electronic platform.	Q2/2023	Fulfilled
Capacities for reforms to reduce regulatory burden	1in-2out rule, ex ante evaluation to prevent goldplating and ex post evaluations of existing regulation	Q2/2025	On track
Digitalisation of insolvency processes	A single, fully digitised insolvency process is fully operational.	Q4/2024	Not completed
Reorganising the judicial map	Definition of a new judicial map	Q4/2021	Fulfilled
Reorganising the judicial map	The introduction of the new court network	Q1/2023	Fulfilled
Fighting corruption and strengthening the integrity and independence of the judiciary	Package of laws to fight corruption and strengthen integrity and independence of the justice system	Q3/2021	Fulfilled
Buildings for the reorganised court system	Reconstructed area of court buildings in m²)	Q4/2025	Delayed
Buildings for the reorganised court system	Area of court buildings constructed or purchased ( in m²)	Q4/2025	On track
Digitalisation and analytical capacities	Development and handover of an IT system – Business Register	Q3/2024	Not completed
Digitalisation and analytical capacities	Development and handover of IS – Centralised Judicial Management System	Q4/2025	Delayed
Making the fight against corruption and money laundering more effective	Reforms to streamline and improve financial investigations	Q1/2022	Fulfilled
Modernising and building capacity of the police force	Implementation of organisational changes to police to increase the efficiency of crime detection, investigation and detection of corruption	Q4/2021	Fulfilled
Optimising crisis management	Entry into force of the optimised crisis management	Q1/2023	Fulfilled
Tools and capacity for the fight against corruption and money laundering	Providing necessary Infrastructure to support the fight against money laundering and corruption	Q4/2023	Completed
Tools and capacity for the fight against corruption and money laundering	Retraining police officers in financial investigations and analytical activities	Q4/2023	Completed
Equipping and digitalising the police force	Training and equipment related to the police reform are rolled out	Q4/2024	Not completed
Equipping and digitalising the police force	Purchase of new vehicles (10 % of the fleet) of electric and hybrid vehicles	Q4/2022	Fulfilled
Equipping and digitalising the police force	Extent of the renovated floor area of police buildings to reduce the energy intensity of buildings (in m²)	Q4/2024	Not completed
Equipping and digitalising the police force	Electronicising residence permit processes to simplify processes for the public	Q4/2024	Completed
Streamlining, optimising and strengthening administrative capacity at different levels of government	Minimising implementation risk by establishing a coordination, financial and implementing body (NIKA) for the Recovery and Resilience Facility	Q3/2022	Fulfilled
Streamlining, optimising and strengthening administrative capacity at different levels of government	Audit & controls: legal basis	Q4/2021	Fulfilled
Streamlining, optimising and strengthening administrative capacity at different levels of government	RRP Repository System: information for monitoring implementation of RRP	Q4/2021	Fulfilled
Streamlining, optimising and strengthening administrative capacity at different levels of government	Establishment of shared service centres.	Q4/2024	Not completed
Creating eGovernment solutions for priority life situations	Investment plan for priority life situations	Q4/2022	Fulfilled
Creating eGovernment solutions for priority life situations	Roadmap of the priority life situations	Q4/2023	Completed
Central management of IT resources	Central platform for the use of IT resources (digital marketplace)	Q4/2023	Completed
Managing the digital transformation of the economy and society	Action Plan for the Digital Transformation of Slovakia for years 2023-2026	Q4/2022	Fulfilled
Standardisation of technical and procedural cybersecurity solutions (ITVS – Information technologies for public administration)	National Concept for Informatisation of Public Administration (NKIVS) 2021-2030	Q4/2021	Fulfilled
A strategic approach to education in digital skills in cooperation with representatives of key stakeholders	National Digital Skills Strategy	Q4/2022	Fulfilled
Better services for citizens and businesses	Number of eGovernment solutions built and deployed	Q1/2025	Not completed
Better services for citizens and businesses	Platform for the development and provision of priority life situations	Q4/2024	Not completed
Digital transformation of public service delivery	Digital transformation of public administration sections	Q4/2024	Not completed



Engaging in multi-country European projects related to the digital economy	Number of Digital Innovation Hubs/ European Digital Innovation Hubs	Q3/2022	Fulfilled
Engaging in multi-country European projects related to the digital economy	Development and construction of the supercomputer for the national supercomputing centre	Q4/2025	Delayed
Engaging in multi-country European projects related to the digital economy	Participation in multi-country digital projects from the pre-defined set	Q4/2024	Not completed
Support for projects aiming at the development and application of top digital technologies	Design of support scheme for development and application of top digital technologies	Q2/2022	Fulfilled
Support for projects aiming at the development and application of top digital technologies	Number of projects for development and application of top digital technologies	Q4/2024	Completed
Strengthening preventive measures, increasing the speed of incident detection and resolution (ITVS – Information technologies for public administration)	Number of secured IT systems in the public administration environment	Q4/2024	Not completed
Strengthening preventive measures, increasing the speed of incident detection and resolution (ITVS – Information technologies for public administration)	Security audits of applications in public administration environment	Q2/2025	Delayed
Improving the digital skills of seniors and the distribution of Senior Tablets	Number of seniors and disadvantaged persons trained in basic digital skills	Q2/2022	Fulfilled
Improving the sustainability of the pension system	Pension system reform	Q1/2023	Fulfilled
Introducing multi-annual expenditure ceilings	Anchoring expenditure ceilings in Law 523/2004 on the budgetary rules	Q4/2021	Fulfilled
Promoting sustainable energy	Entry into force of legislative and procedural changes	Q2/2025	On track
Promoting sustainable energy	Entry into force of legislative amendment of the Water Act No 364/2004	Q3/2024	Not completed
Promoting sustainable energy	Entry into operation of Best Available Technology (BAT) centre and provision of BAT reference documents	Q4/2025	On track
Promoting sustainable energy	Assessment of the trajectories of sustainable use of biomass and supply of biomass in Slovakia	Q2/2025	On track
Promoting sustainable energy	Developing and promoting the production of bio-methane, organic fertilisers and the circular bio-economy	Q4/2025	On track
Supporting the green transition in renewables	Entry into force of legislation on 'go-to areas' for renewables and publication of the draft methodology for the establishment of 'go-to areas'	Q4/2024	Not completed
Supporting the green transition in renewables	Establishment of pilot 'go-to areas' suitable for wind energy development. Adoption and application of the final methodology for the establishment of go-to areas.	Q4/2025	On track
Supporting the green transition in renewables	Publication of Hydrogen Action Plan	Q2/2024	Completed
Supporting the green transition in renewables	Measures to promote the uptake of hydrogen	Q2/2025	Delayed
Supporting the green transition in renewables	Measures streamlining and accelerating the connection of renewables to the grid	Q1/2025	Completed
Modernisation and digitalisation of transmission system and regional distribution systems	Refurbishment works in the transmission system of the Slovak Republic	Q4/2025	On track
Modernisation and digitalisation of transmission system and regional distribution systems	Entry into operation of the Energy Data Centre	Q3/2024	Completed
Management of central government buildings	Strategy for the management of central government buildings	Q2/2025	Delayed
Improving the energy efficiency of public buildings	Total floor area of buildings with implemented energy efficiency measures	Q1/2025	Not completed
Supporting the renovation of households at risk of energy poverty	Number of renovated houses of people at risk of energy poverty	Q3/2025	Delayed
Schools' equipment and training	Equipping schools for green trainings	Q3/2025	On track
Schools' equipment and training	Training for teaching staff	Q3/2025	On track
Promoting environmentally friendly passenger transport, SCALE UP measures SK-C[C3]-I[I2]	Number of clean passengers rolling stock procured (weighted)	Q1/2026	On track
Supporting education and skills development for the green transition	New training modules in educational programmes of secondary vocational schools and a training programme for teachers and adults	Q4/2024	Completed