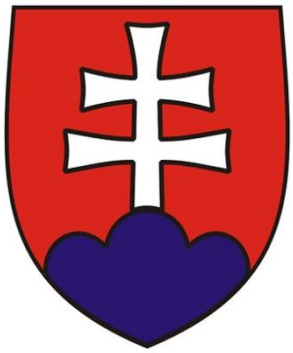


Výročná správa o pokroku Slovenskej republiky 2025

apríl 2025

ZHRNUTIE

Ministerstvo financií predkladá svoju prvú *Výročnú správu o pokroku*, ktorá zhŕňa úvodné plnenie *Národného strednodobého fiškálno-štrukturálneho plánu SR na roky 2025 – 2028.* Úlohou strednodobého plánu (MTP) prijatého na jeseň 2024 bolo nastaviť rozpočtové ciele tak, aby boli slovenské verejné financie udržateľné aj v horizonte nasledujúcej dekády. Plán nastavil pevnú trajektóriu rastu čistých výdavkov na nasledujúce 4 roky ako hlavný nástroj reformovaných európskych rozpočtových pravidiel. Tento rok prichádza prvý odpočet tohto rozpočtového plánu, vrátane reformného snaženia a aktualizácie fiškálneho výhľadu až do roku 2028.

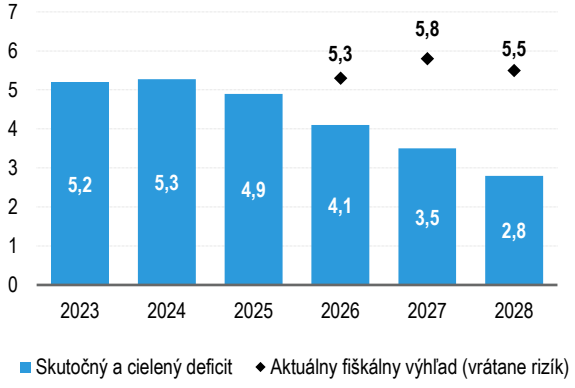
Slovenská ekonomika vstupuje do globálnej ekonomickej neistoty, rast na najbližšie roky sa očakáva pod 2 %. Tento dokument vychádza z februárovej prognózy, ktorá ešte neobsahuje dosahy zavádzania ciel zo strany americkej administratívy. Rast HDP v tomto roku podľa nej mierne oslabí tesne pod 2 % v dôsledku narastajúcej neistoty ohľadom vývoja globálneho obchodu a stagnácie nemeckého priemyslu. Na druhej strane, ekonomiku podporí Plán obnovy a odolnosti. Reálne príjmy stúpnu, avšak domácnosti ich budú míňať opatrnejšie, aj v kontexte prebiehajúcej konsolidácie verejných financií. Trh práce by mal zostať stabilný a nezamestnanosť by mala klesnúť na nové minimum na úrovni 5,2 % v roku 2026. Riziká prognózy sú však vychýlené jednoznačne nadol. Zavedenie ciel zo strany USA môže v krajnom prípade viesť až k recesii slovenskej ekonomiky. Druhým hlavným rizikom je prípadné nižšie čerpanie zdrojov EÚ, ktoré by viedlo k nižšej tvorbe kapitálu.

Vláda SR postupne otáča nepriaznivý trend vo verejných financiách, keď schodok hospodárenia v tomto roku klesne pod 5 % HDP. Po dvoch významnejších krízach sa Slovensko nachádza v procedúre nadmerného deficitu. K zastaveniu ďalšieho rastu deficitu prispel už minuloročný konsolidačný balíček, pozostávajúci hlavne zo zvýšenia priamych daní. To súčasne zabezpečilo, že rast čistých výdavkov v roku 2024 dosiahol 3 %, bezpečne pod maximálnym povoleným rastom v MTP. V rámci tohtoročnej konsolidácie sa navýšili opäť najmä príjmy zvýšením základnej sadzby DPH a firemnej dane, či zavedením transakčnej dane. Tlmí sa však aj rast výdavkov, hlavne vďaka reforme rodičovského dôchodku a daňového bonusu. Zároveň, pokles trhových cien energií znižuje náklady vlády na pokračujúcu schému energopomoci. Naopak, rýchlejšiemu zníženiu deficitu zabraňuje vývoj ostatných výdavkov, najmä rast výdavkov v zdravotníctve. V rozpočte sa od tohto roku prejavuje aj zvýšenie výdavkov v obrane. Po dávnejšej zmene situácie na finančných trhoch rastú významnejšie aj úrokové náklady.

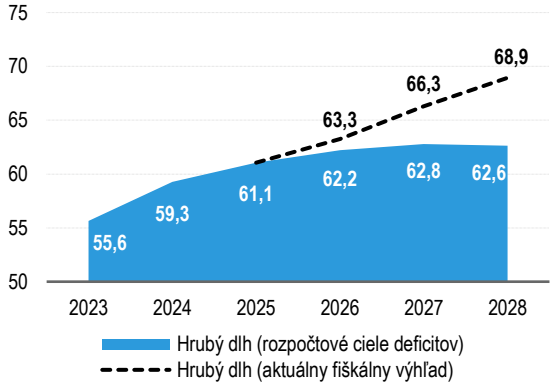
Cieľom vlády naďalej ostáva zastavenie rastu dlhu poklesom schodku k 3 % HDP. Bez ďalších konsolidačných opatrení by deficit ostal blízko úrovne 5 % HDP a dlh tak ďalej prudko rástol. Vláda naďalej cieli postupný pokles deficitu k 3 % HDP, ktorý by sa však vzhľadom na nepriaznivé geopolitické faktory mal udiať v roku 2028, teda o rok neskôr. Na dosiahnutie aktualizovaných cieľov deficitu sa odhaduje potreba ďalších konsolidačných opatrení na úrovni približne 1,7 mld. eur v roku 2026 a do 3,5 mld. v roku 2027. Tento plán zodpovedá rastu čistých výdavkov na úrovni 8,4 %, čo je po započítaní nárastu obranných výdavkov plne v súlade s európskymi fiškálnymi pravidlami. Po naplnení konsolidácie by sa rast dlhu mohol zastaviť v roku 2027 na úrovni pod 63 % HDP a pri pokračovaní v tempe konsolidácie by následne začal od roku 2028 klesať.

Popri pokračujúcej konsolidácii verejných financií napreduje aj realizácia dôležitých štrukturálnych reforiem. Intenzívnejšie úsilie vykazujú najmä oblasti školstva, energetiky a vedy a výskumu. Väčšina z 18 reforiem a 11 investícií zahrnutých v strednodobom pláne prebieha bez výraznejšieho posunu v implementácii. Pri dvoch opatreniach nastala významnejšia zmena. V prípade posilnenia kapacít materských škôl došlo k navýšeniu cieľa, a obnova budov pre energeticky chudobné domácnosti sa po novom zameria na menej komplexné zásahy.

Deficit verejnej správy v % HDP



Hrubý dlh verejnej správy v % HDP



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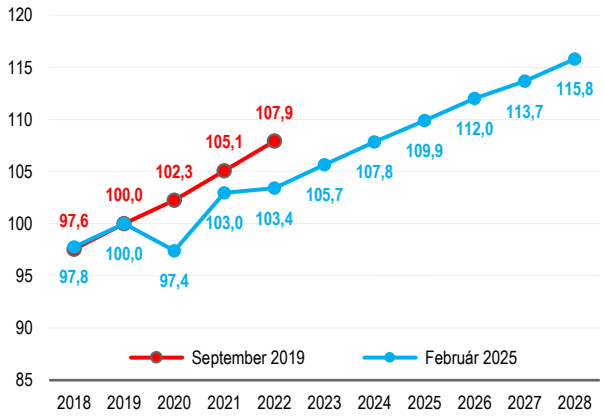
I. MAKROEKONOMICKÉ PROSTREDIE

V roku 2024 slovenská ekonomika rástla o 2,1 %, pričom rast bol podporený domácim dopytom, najmä spotrebou domácností, ktorá profitovala zo zmiernenia inflácie a stabilného trhu práce. Nižšia investičná aktivita, spôsobená dočerpaním fondov EÚ v roku 2023, bola kompenzovaná rastom súkromných investícií. V roku 2025 sa očakáva zmiernenie tempa rastu HDP na 1,9 %, keď bude exportná výkonnosť zaostávať kvôli stagnujúcemu priemyslu v Nemecku a obmedzenému dopytu vo svetovej ekonomike. V ďalšom horizonte sa slovenská ekonomika bude spoliehať na zdroje z EÚ, pričom v roku 2026 predpokladáme dočerpanie zdrojov z Plánu obnovy a odolnosti SR. Hlavným rizikom prognózy je rastúci protekcionizmus v globálnom obchode, ktorý môže zasiahnuť nielen slovenský automobilový priemysel, ale aj celú ekonomiku EÚ.

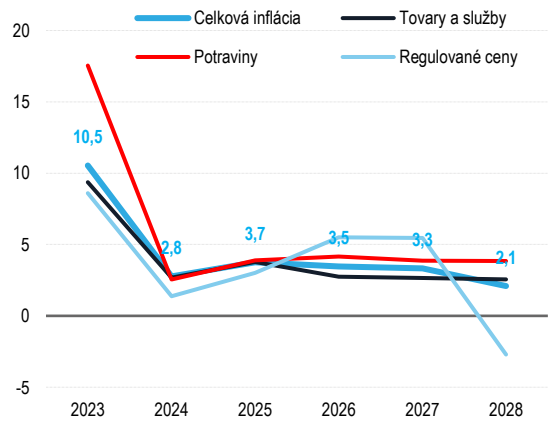
V roku 2024 vzrástol HDP Slovenska o 2,1 %, najmä vďaka domácemu dopytu. Spotreba domácností ťažila zo zmiernenia inflácie a stabilného trhu práce. Okrem toho došlo k dočasnému nárastu spotrebiteľských výdavkov ku koncu roka v dôsledku očakávaného zvýšenia DPH v roku 2025. Investičná aktivita zostala slabá v dôsledku pomalého využívania nových programov štrukturálnych fondov EÚ, avšak tento efekt bol zmiernený postupným nábehom čerpania prostriedkov Plánu obnovy a odolnosti SR (POO) a rastom súkromných investícii. Vonkajší dopyt sa oživil len minimálne, Nemecko a ďalší kľúčoví obchodní partneri zažívajú priemyselnú stagnáciu a nedokázali sa spamätať z nedávnych kríz.

Tempo rastu HDP v roku 2025 spomalí na 1,9 % na pozadí rastúcej neistoty v globálnom obchode, doma bude podporované najmä investíciami z POO. Exportná výkonnosť bude zaostávať, nakoľko oživeniu bráni pretrvávajúca slabosť priemyslu v Nemecku a obmedzený dopyt v eurozóne. Konsolidácia verejných financií obmedzí spotrebu domácností, aj keď reálne príjmy porastú. Očakáva sa, že trh práce zostane silný, pričom rast zamestnanosti bude podporovaný investíciami súvisiacimi s POO. Škrty vo verejnom sektore súvisiace s úspornými opatreniami však tento trend mierne vyvážia.

GRAF 1 – Úroveň reálneho HDP v prognózach MF SR (2019=100)



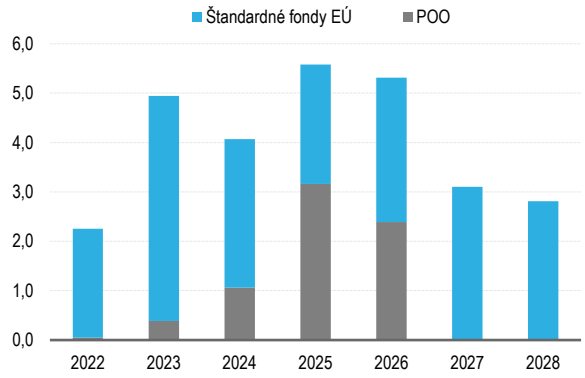
GRAF 2 – Vývoj inflácie (rast v %)



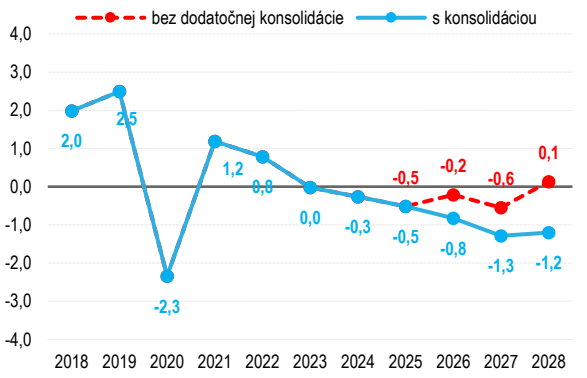
Zdroj: ŠÚ SR, MF SR

Od roku 2026 budú ekonomiku poháňať predovšetkým impulzy a podpora zo zdrojov EÚ: nové programové obdobie fondov EÚ, ako aj dočerpanie financií z POO. Predpokladáme, že po voľnejšom začiatku nového programového obdobia sa v súlade s historickou skúsenosťou zrýchli čerpanie fondov EÚ. Rovnako predpokladáme, že v roku 2026 sa podarí dočerpať financie z Plánu obnovy a odolnosti SR, čo podporí tvorbu kapitálu. V dôsledku rizík v globálnom obchode bude vzpruhou pre slovenský export v roku 2026 nábeh výroby v novom závode automobilky Volvo. Po kulminácii čerpania sa v roku 2027 investičná aktivita zmierni a gradovať bude až ku koncu programového cyklu fondov EÚ v roku 2029.

GRAF 3 – Čerpanie EÚ zdrojov (% HDP)



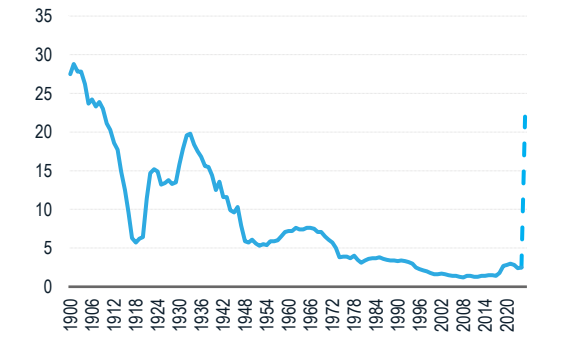
GRAF 4 – Produkčná medzera bez a s plánovanou konsolidáciou (% potenciálneho produktu)



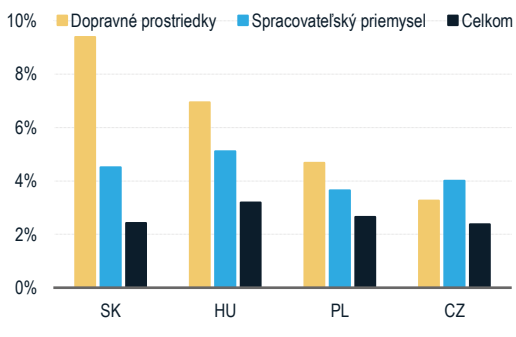
Zdroj: MF SR

Riziká ekonomického výhľadu sú naklonené smerom nadol. Kľúčovým rizikom je rastúci protekcionistický trend v globálnom obchode a možné uvalenie ciel zo strany veľkých ekonomík. Tie by mohli výraznejšie ovplyvniť celkovú ekonomickú aktivitu v krajinách našich najvýznamnejších obchodných partnerov. Nedostatočné využívanie fondov EÚ a POO na domácej pôde by mohlo predstavovať hrozbu pre dynamiku investícií. Pozitívnym rizikom sú vyššie výdavky na obranu v EÚ a aktivácia podporných programov EÚ clami ohrozených sektorov. Okrem toho štrukturálne problémy trhu práce – ako je nesúlad medzi kvalifikáciou a regionálnymi rozdielmi – by mohli obmedziť rast zamestnanosti a produktivity a znásobiť dlhodobé problémy rastu.

GRAF 5 – Efektívna sadzba cla v USA (%)



GRAF 6 – SR expozícia voči clám na autá (%)



Zdroj: Tax Foundation, Financial Times, Eurostat, MF SR

TABUĽKA 1 – Porovnanie makro-indikátorov z aktuálnej prognózy MF SR z februára 2025 a podľa predpokladov EK použitých pri nových fiškálnych pravidlách zo septembra 2024

	Ukazovateľ		2023	2024	2025	2026	2027	2028	t+10	t+15	2029-2038
1	Reálny HDP (% rast)	MF SR	2.17	2.06	1.91	1.93	1.47	1.88	1.65	1.61	1.65
		EK	1.60	2.23	3.22	1.65	1.39	1.38	1.57	1.61	1.58
2	Potenciálny HDP (% rast)	MF SR	2.19	2.33	2.18	2.25	1.95	1.79	1.65	1.61	1.65
		EK	2.77	2.33	2.41	1.69	1.43	1.40	1.57	1.61	1.58
3	Deflátor HDP (% rast)	MF SR	10.14	3.64	3.10	3.37	3.21	2.33	2.00	2.00	2.00
		EK	10.13	4.58	3.17	3.09	3.02	2.94	2.55	2.41	2.59
4	Nominálny HDP (% rast)	MF SR	12.53	5.78	5.07	5.36	4.73	4.25	3.68	3.65	3.68
		EK	11.89	6.91	6.49	4.80	4.44	4.36	4.16	4.06	4.21
5	Dlhodobá úroková miera (%, ročný priemer)	MF SR	3.70	3.49	3.37	3.28	3.27	3.28	3.40	3.41	3.40
		EK	3.65	3.67	3.78	3.83	3.88	3.93	4.17	4.13	4.11

6	Krátkodobá úroková miera (%, ročný priemer)	MF SR	3.43	3.57	2.26	1.84	1.79	1.82	2.26	2.34	2.27
		EK	3.43	3.56	2.82	2.81	2.79	2.78	2.73	2.54	2.68

Zdroj: EK, MF SR

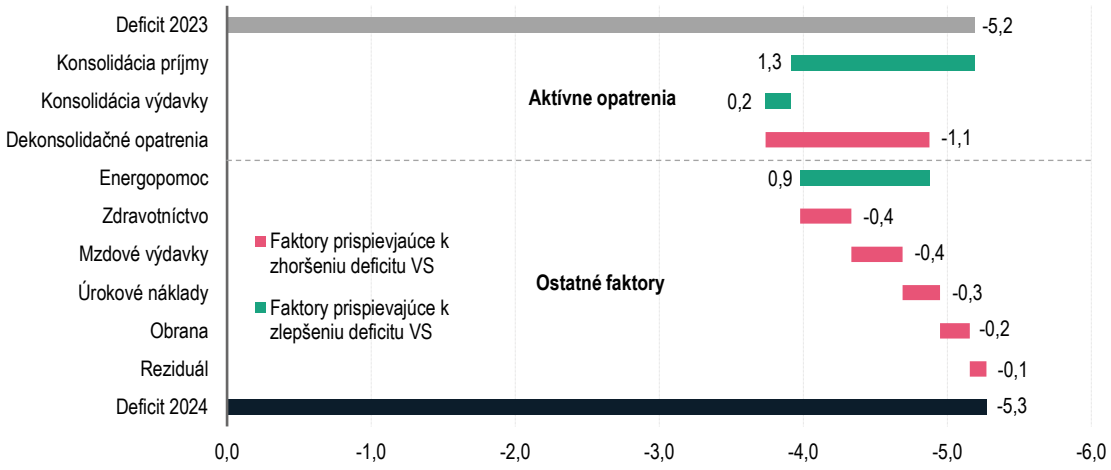
II. VÝVOJ VEREJNÝCH FINANCIÍ

Vláda SR postupne otáča nepriaznivý trend vo verejných financiách, keď schodok hospodárenia v tomto roku klesne pod 5 % HDP. Po dvoch významnejších krízach sa Slovensko nachádza v procedúre nadmerného deficitu. K zastaveniu ďalšieho rastu deficitu prispel už minuloročný konsolidačný balíček, pozostávajúci hlavne zo zvýšenia priamych daní. Deficit tak v roku 2024 dosiahol 5,3 % HDP, výraznejšie pod očakávanými 6 % v rozpočte. V optike medziročného rastu čistých výdavkov to predstavovalo 3 %, významne nižšie ako bol maximálny rast stanovený v MTP. V rámci tohtoročnej konsolidácie sa navýšili opäť najmä príjmy, zvýšením základnej sadzby DPH a firemnej dane, či zavedením transakčnej dane. Tlmí sa však aj rast výdavkov, hlavne vďaka reforme rodičovského dôchodku a daňového bonusu. Zároveň, pokles trhových cien energií znižuje náklady vlády na pokračujúcu schému energopomoci. Naopak, rýchlejšiemu zníženiu deficitu zabraňuje vývoj ostatných výdavkov, sčasti mimo kontroly vlády. Ide najmä o prudký rast výdavkov v zdravotníctve. V rozpočte sa od tohto roku tiež prejavuje navýšenie obranných výdavkov. Po dávnejšej zmene situácie na finančných trhoch rastú významnejšie aj úrokové náklady. Kľúčové pravidlo rastu tzv. čistých výdavkov sa však za tento aj minulý rok splní.

II.1. Fiškálny vývoj 2024

Konsolidačné opatrenia prijaté po nástupe novej vlády koncom roka 2023 zastavili rast deficitu v roku 2024 na úrovni 5,3 % HDP. Hoci mali konsolidačné opatrenia na príjmovej aj výdavkovej strane výrazný pozitívny vplyv (1,5 % HDP), súčasne kryli aj faktory zvyšujúce deficit. Medzi tieto faktory patria priority súčasnej aj minulých vlád a tiež vývoj v zdravotníctve, úrokových nákladoch či rast mzdových výdavkov, ktorý bol sčasti mimo priamej kontroly vlády.

GRAF 7 – Hlavné príspevky k medziročnej zmene deficitu hospodárenia verejnej správy v roku 2024 (% HDP, ESA2010)



Zdroj: MF SR, ŠÚ SR

Koncom roka 2023 schválila vláda prvý súbor konsolidačných opatrení v objeme 1,9 mld. eur, čo predstavuje 1,5 % HDP. Vyše štyri pätiny úsporných opatrení sa realizovali na príjmovej strane, pričom najvýznamnejšie boli 3 opatrenia: zníženie odvodu do druhého dôchodkového piliera, zvýšenie zdravotných odvodov zamestnávateľov o 1 p. b. a rozšírenie osobitného odvodu z podnikania na bankový sektor (spolu za 0,8 % HDP). Významný vplyv malo aj zavedenie minimálnej dane z príjmov právnických osôb (tzv. daňovej licencie) a zvýšenie spotrebných daní na tabak a lieh. Dočasne sa predĺžil odvod zo zisku Vodohospodárskej výstavby a solidárny príspevok v odvetví spracovania ropy (spolu 0,4 % HDP). Na výdavkovej strane došlo k zníženiu výdavkov STVR a zrušeniu podpory na zníženie koncovej ceny elektriny pre veľké podniky. Zároveň sa do rozpočtu zahrnulo aj zníženie výdavkov kapitol štátneho rozpočtu vrátane tlmenia valorizácie miezd[1] (spolu 0,2 % HDP).

[1] Vzhľadom na uzávierku vstupných údajov do Výročnej správy o pokroku nebolo možné vyhodnotiť plnenie tohto opatrenia a k jeho odpočtu dôjde na jeseň 2025.

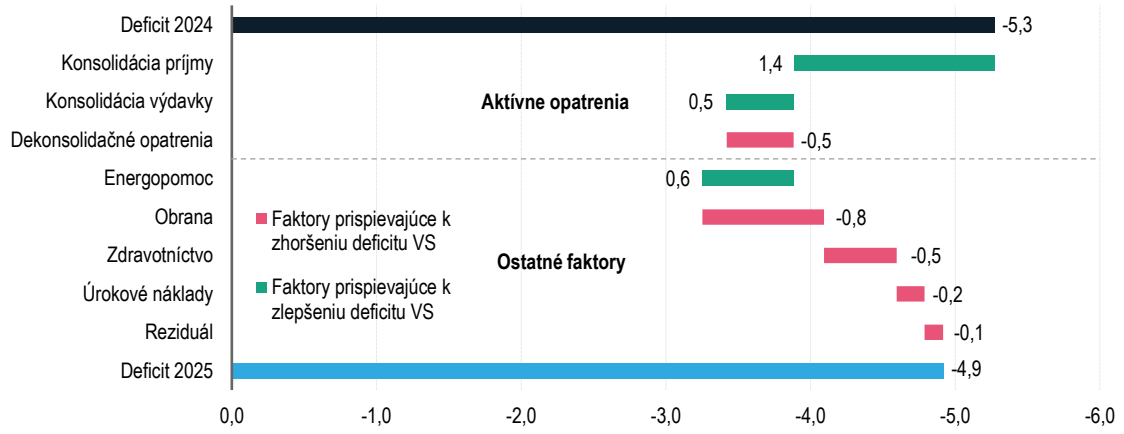
Prijaté konsolidačné opatrenia súčasne kryli vplyvy iných opatrení prijatých v posledných rokoch, ktoré zhoršujú deficit hospodárenia. Tieto opatrenia predstavovali približne 1,5 mld. eur, čo je 1,1 % HDP. Na jar 2024 Národná rada SR schválila plný 13. dôchodok. Druhým významným opatrením bolo dofinancovanie zdravotníckeho sektora z navýšených zamestnávateľských odvodov o 1 p. b. Na úkor potenciálne väčšej konsolidácie šli aj kompenzácie nárastu hypotekárnych splátok a náklady súvisiace so vznikom nového ministerstva cestovného ruchu a športu. Neskôr k nim pribudlo aj opatrenie na zlepšenie podmienok odmeňovania ozbrojených zložiek a finančnej správy. Rozpočet v roku 2024 ovplyvnili aj opatrenia prijaté predošlými vládami, ako sú predčasné dôchodky s možnosťou odchodu do dôchodku už po 40 odpracovaných rokoch, školský zákon, postupné zvyšovanie výdavkov na vedu a výskum alebo zavedenie výkonnostných zmlúv pre verejné vysoké školy.

Medziročnému poklesu deficitu bránili v roku 2024 aj ďalšie faktory, sčasti mimo priameho dosahu vlády. Výdavky na zdravotníctvo rástli medziročne takmer o 13 %, pričom najväčšiu položku tvorili mzdy zdravotníckych zamestnancov a bežná prevádzka. Úrokové náklady medziročne rástli o tretinu v dôsledku globálneho rastu úrokových sadzieb.[2] Časť negatívnych faktorov bola kompenzovaná vývojom cien energií; náklady na energetickú pomoc poklesli medziročne o 0,9 p. b. HDP[3], čo je vyše miliardy eur.

II.2. Fiškálny vývoj 2025

V roku 2025 deficit poklesne pod 5 % HDP vplyvom ešte rozsiahlejšieho objemu konsolidačných opatrení. Aj v tomto roku sa konsolidácia sústredila predovšetkým na príjmovú stranu, na výdavkovej strane ju dopĺňa najmä zacielenie časti sociálnych transferov. Napriek tomu aj v tomto roku deficit klesá v menšej miere ako je výška konsolidačných opatrení, čo spôsobuje najmä pokračujúci vývoj rýchlo rastúcich výdavkov v zdravotníctve a výdavkov na úrokové náklady. Ešte významnejšie však v tomto roku deficit ovplyvní nárast obranných výdavkov súvisiacich s očakávaným dodaním väčšieho objemu vojenskej techniky zakontrahovanej ešte v predošlých obdobiach.

GRAF 8 – Hlavné príspevky k medziročnej zmene deficitu hospodárenia verejnej správy v roku 2025 (% HDP, ESA2010)



Zdroj: MF SR, ŠÚ SR

Konsolidácia na rok 2025 v celkovom objeme 1,9 % HDP sa z väčšej časti sústredí na príjmoch, no v porovnaní s predchádzajúcim rokom je vo väčšej miere zastúpená aj na výdavkovej strane. Väčšinu príjmových opatrení, v objeme 1,2 % HDP, tvoria tri najväčšie príjmové opatrenia na daniach. Najväčší fiškálny výnos sa očakáva zvýšením základnej sadzby DPH z 20 % na 23 %, pričom sa súbežne zaviedli aj opatrenia na pomoc nízkopríjmovým obyvateľom prostredníctvom znížených sadzieb na vybrané produkty (19 % a 5 %). Takmer pol miliardy (0,4 % HDP) dodatočných príjmov sa očakáva od novozavedenej transakčnej dane aplikovanej okrem pár výnimiek na každú odchádzajúcu transakciu právnických osôb a fyzických osôb podnikateľov. Približne rovnaký výnos sa v roku 2025 očakáva aj od úpravy dane z príjmov právnických osôb so zdaniteľným príjmom nad 5 mil.

[2] Aj priemer kľúčovej sadzby ECB sa v roku 2024 pohyboval nad 4 %.
[3] V roku 2023 bola celková energetická pomoc na úrovni 2,5 % HDP, 0,7 p. b. z tejto sumy však bolo financovaných z eurofondov.

eur, kde sa zvýšila sadzba na 24 %.[4] Zvyšné príjmové konsolidačné opatrenia za 0,2 % HDP pozostávajú zo zvýšenia spotrebných daní z tabaku a výrobkov súvisiacich s tabakovými výrobkami, daňou z liehu, zavedenia spotrebnej dane zo sladených nápojov, ako aj úpravami cien diaľničných známok a mýta, ktoré sú kompenzované znížením dane z motorových vozidiel. Na výdavkovej strane sa opatrenia za celkovo 0,4 % HDP usilujú predovšetkým o zacielenie sociálnych transferov. Ide najmä o reformu rodičovského dôchodku, ktorý po novom nahrádza možnosť asignácie dane rodičom a v menšej miere o reformu daňového bonusu na dieťa, po novom kráteného s rastom príjmu rodičov. Menej ako 0,1 % HDP prináša tlmenie rastu výdavkov najmä na mzdovej obálke štátu.

Okrem konsolidačných opatrení boli v roku 2024, ako aj skôr, prijaté opatrenia s negatívnym vplyvom na rozpočet zhoršujúce deficit na rok 2025 o 0,5 % HDP. K novozavedeným opatreniam súčasnej vlády patria navýšenie normatívov financovania materských škôl, ktorých financovanie prešlo pod ústrednú štátnu správu, ďalej úpravy v Environmentálnom fonde, Fonde na podporu umenia a výdavkov na audiovizuálny priemysel. Zvýšili sa aj osobné príplatky zamestnancov súdov a vláda pristúpila aj k úpravám príspevkov na opatrovanie ŤZP. Z už skôr prijatých opatrení predošlých vlád, ktoré majú vplyv na rozpočet ešte aj tento rok, má najväčšiu váhu dodatočné zvýšenie výdavkov na výskum a vývoj alebo dodatočné navýšenie výdavkov na výkonnostné zmluvy pre verejné vysoké školy.

Aj v tomto roku majú, mimo vyššie spomenutých opatrení, negatívny vplyv na deficit aj iné faktory, ktoré nie sú pod úplne priamym dosahom vlády alebo pramenia z rozhodnutí z dávnejšej minulosti. Rozpočet zasiahne výrazný akruálny nárast výdavkov v obrane, daný koncentráciou veľkého objemu dodanej vojenskej techniky práve v roku 2025. Silný negatívny vplyv budú mať aj naďalej vysoké úroky na štátnych dlhopisoch, ktoré zvyšujú náklady na refinancovanie dlhu. Naďalej rýchlo rastú aj výdavky na zdravotníctvo. Naopak, podobne ako v minulom roku, rozpočtu pomáha pokles trhových cien energií, prejavujúci sa ďalším poklesom nákladov na energetickú pomoc viac ako o polovicu.

II.3. Plnenie fiškálnych pravidiel

Výročná správa o pokroku po prvýkrát vyhodnocuje plnenie fiškálnych pravidiel EÚ optikou rastu čistých výdavkov[5][6]. Reformované rozpočtové pravidlá EÚ zaviedli v minulom roku nový ukazovateľ – rast čistých výdavkov. Ten slúži ako jediný nástroj, ktorý má zabezpečiť znižovanie deficitu a dlhodobú udržateľnosť verejného dlhu. Vláda sa preto v národnom strednodobom fiškálno-štrukturálnom pláne (ďalej len „strednodobom pláne“ alebo MTP) v minulom roku zaviazala zlepšovať stav verejných financií práve prostredníctvom tohto nástroja. Keďže ide o viacročný plán, trajektória výdavkov bola vopred určená až do roku 2028, predložená Európskej komisii a schválená Radou EÚ. Predkladaná výročná správa teraz po prvýkrát hodnotí, ako Slovensko naplnilo svoj záväzok v prvom roku 2024. Konkrétne, či rast čistých výdavkov zodpovedal záväznej trajektórii zo strednodobého plánu.

Rok 2024 v pravidlách EÚ ešte nezohľadňoval trajektóriu potrebnú pre zníženie deficitu. Minulý rok bol prechodným obdobím medzi starým a novým systémom fiškálnych pravidiel, preto sa nové výdavkové pravidlo začalo plnohodnotne uplatňovať až od roku 2025. Na rok 2024 Slovensko dostalo len nezáväzné – viac formálne odporúčanie. Európska komisia preto vo svojich odhadoch pre referenčnú trajektóriu predpokladala, že výdavky Slovenska budú v roku 2024 rásť voľnejším tempom. Vyššia povolená miera rastu výdavkov bola daná aj tým, že Komisia pôvodne očakávala vyššiu infláciu[7].

Medziročný rast čistých výdavkov v roku 2024 dosiahol 3,0 % a bol tak bezpečne pod maximálnym povoleným rastom ukotveným v strednodobom pláne, aj v odporúčaní Rady EÚ[8]. Zatiaľ čo Komisia v

[4] Toto opatrenie bolo kompenzované znížením daňovej záťaže príjmu mikrodaňovníkov pre nižšiu sadzbu dane z príjmov, ktorá sa do 100-tisíc znížila z 15 % na 10 %. Taktiež sa smerom nadol upravila zrážková daň z dividend (z 10 % na 7 %).

[5] Rast čistých výdavkov predstavuje medziročnú zmenu výdavkov verejnej správy očistenú o výdavky financované zo zdrojov EÚ (klasické eurofondy a Plán obnovy), úrokové náklady, výdavky na spolufinancovanie, jednorazové výdavky a cyklické dávky v nezamestnanosti. Z takto upravených celkových výdavkov sú ešte odpočítané diskrečné príjmové opatrenia vlády, ktoré zohľadňujú opatrenia na príjmovej strane rozpočtu.

[6] Výročná správa v súlade s Nariadením EP a Rady (EÚ) č. 2024/1263 z 29. apríla 2024 hodnotí dosiahnutý pokrok už v prechodnom období roku 2024, hoci strednodobý fiškálno-štrukturálny plán bol vypracovaný na roky 2025-2028.

[7] Požadované tempo znižovania deficitu očisteného o úrokové náklady, cyklickú zložku a jednorazové vplyvy (tzv. primárny štrukturálny deficit) je mechanicky premietnuté do rastu čistých výdavkov. V princípe pravidlo umožňuje rásť výdavkom tempom rastu potenciálneho produktu a deflátora, keďže predpokladá, že príjmy rastú rovnakým tempom (tzv. jednotková elasticita príjmov). Tento rast výdavkov sa následne zníži o požadovaný pokles primárneho štrukturálneho deficitu. Predpoklad inflácie a rastu potenciálu ekonomiky sú preto pri stanovení povoleného rastu výdavkov podstatné. EK pri stanovení referenčnej trajektórie pre Slovensko predpokladala pre rok 2024 infláciu na úrovni 4,6 %, v skutočnosti bola nižšia o skoro 1 p.b..

[8] Výročná správa o pokroku vyhodnocuje splnenie rastu čistých výdavkov voči stanovenému tempu v strednodobom pláne na roky 2025 až 2028.

referenčnej trajektórii pre Slovensko predpokladala medziročný rast čistých výdavkov v roku 2024 na úrovni 6,2 %, MF SR v strednodobom pláne počítalo s mierne nižším rastom 5,4 %. Štatistický úrad však v jarnej notifikácii 2025 spresnil údaje za východiskový rok 2023, pričom vyšší objem výdavkov v 2023 oproti pôvodným odhadom zvýšil bázu pre výpočet rastu v roku 2024. V dôsledku toho očistené výdavky v roku 2024 vzrástli len o 3 %, čo je menej, než sa pôvodne očakávalo. Samotné výdavky v roku 2024 a aktualizované opatrenia vlády na strane príjmov sa oproti predpokladom celkovo zmenili len mierne a mali zanedbateľný vplyv.

BOX 1 – Nominálny limit verejných výdavkov v roku 2024 (národná úroveň)

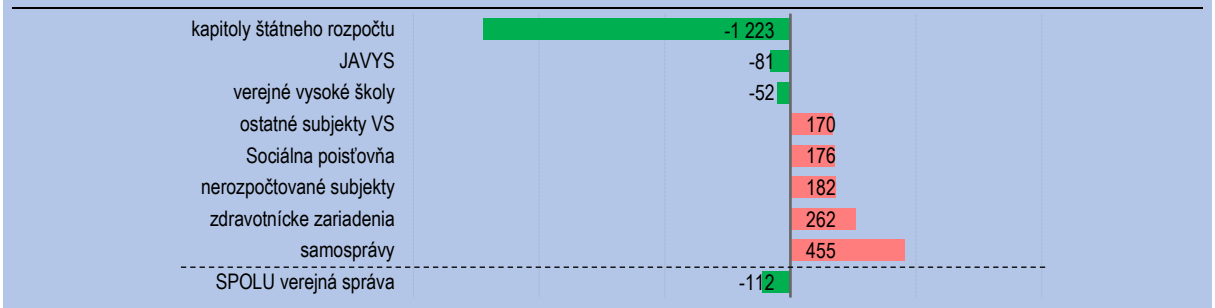
Vláda na jar 2024 v zákone o rozpočtových pravidlách stanovila limit verejných výdavkov ešte pre rok 2024, aby splnila záväzok z Plánu obnovy a odolnosti implementovať výdavkové limity v rozpočte verejnej správy. Národná rada v úvode roka 2024 neschválila limit verejných výdavkov na roky 2024 až 2026. Vláda preto po diskusiách s Európskou komisiou na jar 2024 reagovala novelou zákona o rozpočtových pravidlách, aby naplnila záväzok z Plánu obnovy implementovať výdavkové limity. Zmena legislatívy zároveň zosúladila domáci operatívny nástroj výdavkových limitov s novými pravidlami EÚ. Ministerstvo financií preto v súčasnosti pre účely tvorby rozpočtu transformuje rast čistých výdavkov schválený v strednodobom pláne (EÚ úroveň) na nominálny limit výdavkov (domáca úroveň).

Limit v minulom roku zodpovedal odporúčaniu Rady EÚ pre Slovensko udržať rast čistých výdavkov na úrovni 5,7 %. Limit ako záväzok z Plánu obnovy vychádzal z fiškálneho odporúčania Rady EÚ. Tá vláde ešte v júli 2023 odporučila, aby medziročný rast čistých výdavkov[9] v roku 2024 nepresiahol 5,7 %. Ministerstvo financií preto v súlade s odporúčaním stanovilo zákonný nominálny limit pre subjekty verejnej správy na úrovni 57,7 mld. eur, ktorý zodpovedal rastu 5,7 %. Tento limit následne MF SR oznámilo správcom kapitol a ostatným subjektom verejnej správy.

Hoci nominálny výdavkový limit v roku 2024 verejná správa tesne splnila, rast čistých výdavkov bol výrazne nižší ako odporúčanie 5,7 %. Podľa údajov Štatistického úradu SR výdavky verejnej správy v roku 2024 boli o 112 miliónov eur nižšie ako bol vládou stanovený nominálny limit verejných výdavkov. Napriek relatívne tesnému splneniu nominálneho limitu bol však v metrike medziročnej zmeny rast čistých výdavkov menej ako polovičný, a to 2,5 %[10]. Dôvodom je hlavne vplyv revízie údajov vo východiskovom roku 2023, na čo už stanovený limit v priebehu roka 2024 nereflektoval a neprišlo k jeho zmene.

K splneniu limitu výdavkov významne napomohli nižšie výdavky kapitol štátneho rozpočtu. Subjekty verejnej správy v minulom roku plnili limit diferencovane. Najvyššie úspory oproti očakávaniam dosiahli kapitoly štátneho rozpočtu. Pozitívny vplyv mali hlavne preddavky ministerstva obrany za vojenskú techniku a služby v objeme 600 mil. eur, ktoré sa však akruálne započítajú až v budúcich rokoch pri ich dodaní. Štát ušetril aj pri odvode do spoločného rozpočtu EÚ (250 mil. eur). Naopak, u samospráv a zdravotníckych zariadení ústrednej štátnej správy sa prejavili vyššie mzdové náklady, výdavky na medzispotrebu aj kapitálové výdavky. Tieto subjekty limit presiahli. Limit prekročila aj Sociálna poisťovňa, a to vyššími výdavkami na predčasné a starobné dôchodky. Subjektmi verejnej správy sú aj miestne neziskové organizácie a záujmové združenia, ktoré však nie sú rozpočtovanými subjektami a ich akruálne výdavky sa plne premietli nad rámec limitu verejnej správy.

GRAF 9 – Plnenie limitu verejných výdavkov podľa subjektov verejnej správy (mil. eur, ESA2010)



Pozn.: Splnenie (-) a nesplnenie limitu (+) predstavuje rozdiel oproti oznámenému limitu pre kapitoly a ostatné subjekty v júni 2024. *Zdroj: MF SR*

[9] Odporúčanie sa v tom čase líšilo od v súčasnosti systémového fungovania rastu čistých výdavkov v zahrnutí výdavkov na spolufinancovanie, ktoré sa dnes z národne financovaných primárnych výdavkov už vylučujú.
[10] Hodnota sa odlišuje od rastu čistých výdavkov 3 % v systémovom fungovaní európskych fiškálnych pravidiel predovšetkým z dôvodu zahrnutia výdavkov na spolufinancovanie v jednorazovom limite stanovenom vládou pre rok 2024.

II.3.1. Procedúra nadmerného deficitu

Slovensko začiatkom roku 2025 formálne vstúpilo do procedúry nadmerného deficitu pre nepriaznivý stav verejných financií po krízových rokoch 2020-2023. Na základe článku 126 Zmluvy o fungovaní EÚ sa členské štáty majú vyhýbať nadmernému deficitu cez 3 % HDP. V prípade vyššieho schodku sa spúšťa procedúra nadmerného deficitu (EDP) ako korekčná časť Paktu stability a rastu. Slovensko od pandémie v roku 2020 pravidelne hospodárilo s deficitmi nad 5 % HDP, s výnimkou roku 2022, kedy sa dočasne pozitívne prejavil najmä inflačný šok na príjmoch. Keďže vysoké deficity neboli dočasného charakteru a podľa Európskej komisie by schodok výhľadovo neklesol pod 3 % HDP, EK v roku 2024 odporučila zaradiť Slovensko do EDP a v 2025 potvrdila aj Rada EÚ. Procedúra nadmerného deficitu predstavuje formálnu požiadavku na korekciu negatívneho stavu verejných financií v stanovenom termíne a pravidelný polročný sprísnený režim fiškálneho dohľadu. V prípade priebežného neplnenia postupu smerujúceho k zníženiu deficitu krajine hrozia finančné sankcie.

Reforma európskych fiškálnych pravidiel znamenala presun ťažiska dohľadu v EDP od deficitu k trajektórii čistých výdavkov. Nová podoba Paktu stability a rastu po reforme z roku 2024 zosúladila korekčnú časť s upravenou preventívnou časťou založenou na jedinom operatívnom pravidle výdavkov. Súčasné požiadavky EDP na znižovanie deficitu sú tak vyjadrené v metrike tzv. referenčnej trajektórie rastu čistých výdavkov. Hoci deficit ostáva jedným zo sledovaných parametrov v rámci dohľadu, jediným odpočtovaným indikátorom pre Komisiu pri EDP bude vývoj čistých výdavkov[11]. Vzhľadom na proti-cyklickosť nového výdavkového pravidla nemusí referenčná trajektória výdavkov doručiť úroveň deficitu pod 3 % HDP v termíne, ktorý bol stanovený v odporúčaní EDP[12].

Trajektória rastu čistých výdavkov, ktorá má naplniť požiadavky EDP na zníženie deficitu pod 3 % HDP, zodpovedá záväzku vlády SR v strednodobom pláne na roky 2025 až 2028. Prechod zo starého rámca EÚ pravidiel k novému, založenému na čistých výdavkoch, si vyžadoval zosúladiť korekčnú trajektóriu výdavkov s novým strednodobým plánom na roky 2025 až 2024 (MTP). Schválený kumulatívny rast čistých výdavkov SR v MTP preto reflektoval aj na odporúčanie EDP a trajektória výdavkov súčasne zodpovedá požiadavke procedúry nadmerného deficitu.

Odporúčanie Rady pre Slovensko v rámci EDP stanovuje maximálny rast čistých výdavkov, tomu zodpovedajúci termín pre zníženie deficitu a podmienky pre pravidelné zverejňovanie konsolidačných opatrení. Rada vo svojom odporúčaní určila Slovensku do roku 2027 udržať rast čistých výdavkov kumulatívne na úrovni do 13 % (2024-2028), čo by malo viesť k zníženiu deficitu pod 3 % HDP. Rada zároveň odporučila zverejniť aktualizovaný zoznam opatrení najneskôr do 30. apríla 2025, ktorými vláda v roku 2025 plánuje zabezpečiť, aby rast výdavkov nepresiahol maximálne povolené tempo v odporúčaní. Ďalšie opatrenia, ktoré zabezpečia postupné znižovanie deficitu, je potrebné predstaviť každých 6 mesiacov, a to až do vystúpenia z EDP.

II.3.2. Aktualizácia opatrení implementovaných v rozpočte na rok 2025

Dodržanie trajektórie rastu čistých výdavkov v roku 2025 by mali zabezpečiť prijaté konsolidačné opatrenia za 1,9 % HDP. Strednodobý plán na rok 2025 stanovuje maximálny medziročný rast čistých výdavkov na úrovni 3,8 %. Opatrenia zapracované v rozpočte na príjmovej a výdavkovej strane za 1,9 % HDP majú zabezpečiť, že rast výdavkov sa udrží bezpečne pod touto hranicou, aktuálny odhad MF SR predpokladá úroveň 3,6 %.

TABUĽKA 2 – Rast čistých výdavkov (mld. eur, ESA2010)		2023	2024	2025
1	Celkové výdavky verejnej správy	59,4	61,7	67,3
2	Zdroje z EÚ	3,3	2,4	3,8
3	Úrokové náklady	1,4	1,8	2,2

[11] Súčasťou odporúčania Rady pri EDP okrem stanovenej trajektórie rastu čistých výdavkov ostáva aj predpoklad zníženia deficitu v konkrétnom termíne, ktorý je však odvodený z trajektórie výdavkov.

[12] Proti-cyklickosť výdavkového pravidla vyplýva z faktu, že príjmy rozpočtu môžu voľne fluktuovať s ekonomickým cyklom a vláda na ich vývoj nemusí reagovať. V priaznivých ekonomických časoch pri nerozpočtovaných dodatočných príjmoch tak pravidlo neumožňuje vláde minúť viac a deficit klesá rýchlejšie. Naopak, v nepriaznivých časoch pravidlo nenúti vládu konsolidovať viac pri výpadku príjmov, čo pôsobí proti-cyklicky, ale zároveň odďaľuje dosiahnutie cieleného deficitu. Nesplnenie deficitu pri dodržaní trajektórie výdavkov sa podľa pravidiel nebude považovať za nesúlad s odporúčaním a termín pre pokles deficitu pod 3 % HDP by sa mal v takom prípade predĺžiť.

4	Cyklické výdavky v nezamestnanosti	0,0	0,0	0,0
5	Jednorazové vplyvy	0,0	0,0	0,0
6	Spolufinancovanie	0,6	0,4	0,4
7	**NFPV - národne financované primárne výdavky (= 1-2-3-4-5-6)**	**54,1**	**57,1**	**60,8**
8	Diskrečné príjmové opatrenia (DRM)		1,4	1,7
9	**Rast NFPV po zohľadnení DRM (= (7_t-8_t)/7_{t-1})**		**3,0 %**	**3,6 %**
	p.m. Maximálny rast čistých výdavkov (MTP)		*5,4 %*	*3,8 %*

Zdroj: MF SR

Aktualizácia makroekonomických a rozpočtových prognóz vo februári 2025 zrevidovala vplyv konsolidačných opatrení na príjmovej strane rozpočtu, na výdavkovej strane sa výraznejšie prejaví dohoda vlády na raste miezd pre zdravotníkov zo začiatku tohto roka. Očakávaný pomalší rast ekonomiky a nižšie makrozákladne pre daňovo-odvodové príjmy znížili pôvodne predpokladaný výnos z DPH, dane z finančných transakcií a zavedenia dane z príjmov právnických osôb spolu o 0,05 % HDP. Ministerstvo financií očakáva tiež mierne nižší príjem z osobitného odvodu v regulovaných odvetviach. Vláda po rokovaniach s odborovými združeniami v zdravotníctve na prelome rokov pristúpila na dohodu o zvyšovaní miezd. Pôvodný zámer úspor na mzdovej obálke v objeme 0,2 % HDP sa tak nedosiahne a aktuálne očakávaná úspora by mala dosiahnuť 0,1 % HDP.

TABUĽKA 3 – Kvantifikácia príjmových a výdavkových opatrení (vplyv na rozpočet v mil. eur, ESA2010)

	ESA2010	Zmena 2025	Zmena 2026	2025	2026
Opatrenia na príjmoch spolu		**-83**	**-88**	**1 909**	**2 358**
Zmena sadzieb DPH (základná 23 % a dve znížené – 19 % a 5 %)		**-18**	**-16**	**738**	**777**
Zvýšená základná sadzba 23 %	D.2	-29	-27	1 201	1 265
Znížená sadzba 19 % (potraviny, energie, nápoje v gastre)	D.2	2	1	-78	-83
Znížená sadzba 5 % (základné potraviny, lieky, učebnice, a ďalšie)	D.2	9	8	-385	-406
Daň z finančných transakcií a posun hranice pre nižšiu sadzbu dane z príjmu		**-18**	**-21**	**450**	**653**
Zavedenie dane z finančných transakcií	D.2	-16	-19	501	704
Úprava zníženej sadzby dane z príjmov právnických osôb (z 15 % na 10 %)	D.5	-2	-2	-47	-47
Zmena hranice príjmu mikrodaňovníkov pre nižšiu sadzbu dane z príjmov	D.5	0	0	-4	-4
Vyššia daň z príjmov podnikov a nižšia zrážková daň z dividend		**-31**	**-25**	**452**	**469**
Zvýšenie dane z príjmov právnických osôb na 24 %	D.5	-31	-25	458	480
Úprava sadzby zrážkovej dane z dividend (a i.)[13]	D.5	0	0	-6	-11
Zvýšenie spotrebných daní (sladené nápoje, tabak)		**0**	**-1**	**86**	**229**
Zavedenie spotrebnej dane zo sladených nápojov	D.2	0	0	78	108
Zavedenie spotrebnej dane z výrobkov súvisiacich s tabakovými výrobkami	D.2	0	0	8	16
Zvýšenie sadzby spotrebnej dane z tabakových výrobkov	D.2	-	0	-	106
Úprava cien diaľničnej známky, mýta a daní z motorových vozidiel		**1**	**2**	**79**	**132**
Zvýšenie mýta pre nákladné motorové vozidlá (Eurovignette)	P.11	0	0	49	99
Zvýšenie cien diaľničných známok (ročná z 60 € na 90 €)	D.2/P.11	0	0	45	50
Nižšia daň z nákladných a vyššia daň zo všetkých motorových vozidiel	D.2	1	1	-4	-4
Nepeňažný príjem oslobodený pri vozidlách s alternatívnym pohonom	D.5/D.6	0	0	-11	-14
Osobitný odvod z podnikania v regulovaných odvetviach		**-10**	**-18**	**24**	**14**
Zavedenie odvodu z podnikania v odvetví spracovania ropy	D.5	8	-2	44	34
Zvýšenie odvodu z podnikania v odvetví poskytovania telekomunikačných služieb	D.5	4	5	29	30
Oslobodenie úrokových výnosov zo št. dlhopisov zo základu osob. odvodu	D.5	-21	-20	-49	-49
Zvýšenie stropov pre platenie sociálnych odvodov	**D.61**	**-9**	**-8**	**79**	**84**
Opatrenia na výdavkoch spolu		**152**	**233**	**-642**	**-605**
Opatrenia na zacielenie sociálnych transferov na nízkopríjmových		**0**	**0**	**-525**	**-481**

[13] V tomto prípade zohľadňujeme aj ďalšie drobné opatrenia, ktoré rovnako ako úprava sadzby zrážkovej dane z dividend majú kompenzačný charakter, sú nimi predĺženie daňového superodpisu na investície do priemyslu 4.0 (pre Volkswagen) a vyňatie sociálnych podnikov z povinnosti platiť daňovú licenciu.

Reforma rodičovského dôchodku, z toho:		0	0	-352	-309
Zrušenie naviazania na vymeriavací základ dieťaťa	*D.6*	*0*	*0*	*-352*	*-374*
Nahradenie asignáciou z DPFO (2 + 2 %)	*D.7*	*0*	*0*	-	*65*
Reforma daňového bonusu na dieťa	D.6	0	0	-174	-172
Tlmenie rastu výdavkov na mzdovej obálke		**152**	**233**	**-116**	**-124**
Zníženie valorizácie miezd väčšiny zdravotníkov v roku 2025 (už po dodatočných úpravách)	D.1/D.632	152	233	-67	-
Úspora 10 % mzdových výdavkoch vybraných častí centrálnej štátnej správy	D.1	0	0	-49	-124

Zdroj: MF SR

III. FIŠKÁLNY VÝHĽAD DO ROKU 2028

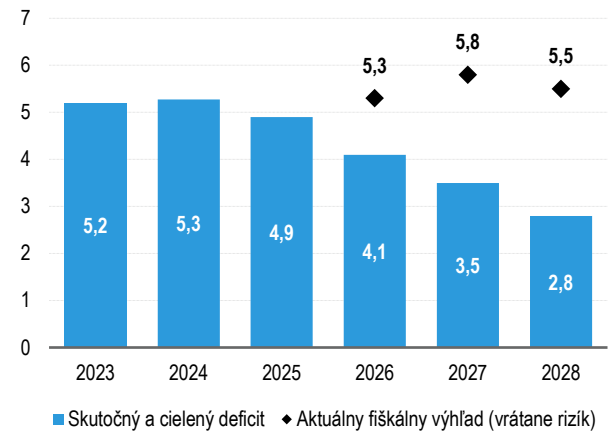
Cieľom vlády naďalej ostáva zastavenie rastu dlhu poklesom schodku k 3 % HDP. Bez ďalších konsolidačných opatrení by deficit ostal blízko úrovne 5 % HDP a dlh tak ďalej prudko rástol. Vláda naďalej cieli postupný pokles deficitu k 3 % HDP, ktorý by sa však vzhľadom na nepriaznivé geopolitické faktory mal udiať v 2028, teda o rok neskôr. Na dosiahnutie aktualizovaných cieľov deficitu sa aktuálne odhaduje potreba ďalších konsolidačných opatrení približne na úrovni do 2 mld. v roku 2026 a do 3,5 mld. v roku 2027. Tento plán zodpovedá rastu čistých výdavkov na úrovni 8,4 %, čo je po započítaní nárastu obranných výdavkov plne v súlade európskymi fiškálnymi pravidlami. Po naplnení konsolidácie by sa rast dlhu mohol zastaviť v roku 2027 pod 63 % HDP, a pri pokračovaní v nastavenom tempe konsolidácie by následne začal klesať.

III.1. Saldo hospodárenia verejnej správy a súlad s povoleným rastom čistých výdavkov

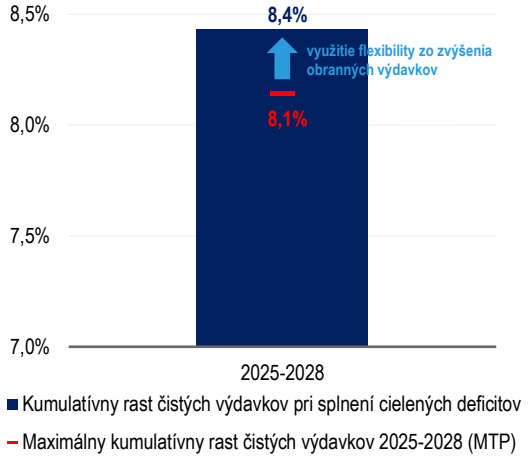
Dosiahnutie stanovených cieľov si naďalej bude vyžadovať pokračovanie konsolidácie verejných financií. Bez ďalšej konsolidácie by deficit v roku 2026 s veľkou pravdepodobnosťou neklesol pod úroveň 5 % HDP. V porovnaní s predpokladmi z jesene 2024 oslabenie ekonomického rastu prináša so sebou aj výraznejší výpadok daňových príjmov. Zároveň, v prípade potvrdenia súčasne diskutovaných vládnych priorít, rozpočet od roku 2026 zaťaží napríklad schválená valorizácia miezd učiteľov, či valorizácia príspevkov na opatrovanie a asistenciu. Otvorenou otázkou ostáva aj prípadná forma energopomoci. Popritom dodatočným rizikom je negatívny dosah ciel zavádzaných americkou administratívou. Aktuálny fiškálny výhľad pre túto chvíľu pracuje s predpokladom, že deficit by sa bez ďalšej konsolidácie udržal výraznejšie nad 5 % HDP.

Vláda naďalej cieli postupný pokles deficitu k 3 % HDP, ktorý by sa ale aj vzhľadom na externé faktory mal udiať o rok neskôr než sa pôvodne plánovalo. Plánované schodky hospodárenia sa revidujú mierne nahor, reflektujúc nepriaznivejší ekonomický vývoj a zohľadnenie zmien v európskych fiškálnych pravidlách. V strednodobom pláne sa očakával postupný pokles deficitu k 3 % HDP do roku 2027, vedúci k stabilizácii dlhu. Makroekonomické prostredie sa od jesene výraznejšie zhoršilo, pričom neistotu zvyšuje aj zavádzanie ciel zo strany americkej administratívy. Zároveň, Európska komisia aktivovaním únikovej doložky z fiškálnych pravidiel v marci tohto roku umožnila zohľadniť navýšenie obranných výdavkov, a to bez vplyvu na plnenie záväzkov zo strednodobého plánu (viac **BOX 2**). Očakávané deficity hospodárenia sa tak navyšujú v priemere o 0,5 % HDP, stále však pri rešpektovaní európskych rozpočtových pravidiel (**GRAF 10 a 11**) a so zreteľom na cieľ zastaviť rast dlhu do konca volebného obdobia.

GRAF 10 – Deficit verejnej správy (% HDP)



GRAF 11 – Kumulatívny rast čistých výdavkov verejnej správy 2025-2028 pri splnení cieľov



Pozn.: Os grafu vpravo je umelo upravená pre lepšiu čitateľnosť. *Zdroj: MF SR*

BOX 2 – Úniková doložka fiškálnych pravidiel EÚ týkajúca sa obrany (a jej využitie zo strany vlády SR)

So zreteľom na mimoriadne okolnosti, ako aj na dopad zvýšených obranných výdavkov na verejné financie v rokoch 2025 až 2028, vláda SR považuje za nevyhnutné reagovať primeranými opatreniami. V súlade s koordinovaným postupom členských štátov preto žiada Európsku komisiu o uplatnenie národnej únikovej doložky z fiškálnych pravidiel EÚ. Na základe hodnotenia žiadosti zo strany Európskej komisie bude odporúčanie schvaľovať Rada EÚ.

Európska komisia začiatkom roka 2025 navrhla dočasne aktivovať únikovú doložku z EÚ pravidiel vzhľadom na potrebu zvýšenia obranných výdavkov členských krajín. Pravidlá Paktu stability a rastu umožňujú požiadať o dočasnú únikovú doložku v prípade, že sa vyskytli výnimočné okolnosti mimo kontroly vlády a majú významný vplyv na verejné financie[14]. Geopolitická situácia v Európe od roku 2022 a nástup novej americkej administratívy iniciovali potrebu zvýšenia výdavkov na obranu, čo podľa EK napĺňa podmienky pre národnú únikovú doložku. Komisia preto na roky 2025-2028 vytvorila priestor pre dočasný nárast výdavkov na obranu bez vplyvu na porušenie pravidiel.

Flexibilita plynúca z únikovej doložky spočíva v povolenom vyššom raste čistých výdavkov, ktorý je podmienený navýšením obranných výdavkov, maximálne však o 1,5 % HDP ročne. Referenčným rokom pre aplikáciu flexibility bude rok 2021, obdobie pred ruskou inváziou na Ukrajinu. Krajinám EÚ úniková doložka umožní zvýšiť výdavky v obrane[15] o 1,5 % HDP ročne oproti roku 2021. EK takto zvýšené výdavky dočasne zohľadní pri hodnotení trajektórie čistých výdavkov. Flexibilita sa uplatní ex-ante pre budúce obranné výdavky, ale aj ex-post pre krajiny, ktorých výdavky sú oproti roku 2021 vyššie už v súčasnosti.

Úniková doložka Slovensku umožní zohľadniť zvýšené obranné výdavky, ale na úkor deficitu a dlhu. Výdavky na obranu SR v roku 2021 predstavovali 1,4 % HDP. V rokoch 2025 až 2028 by podľa odhadov MF SR mali dosiahnuť v priemere 2,1 % HDP. Navrhovaná úniková doložka umožňuje takýto nárast oproti 2021 dočasne vyňať z trajektórie výdavkov. Dočasne voľnejšie posudzovanie plnenia fiškálnych pravidiel sa však netýka zaznamenania do deficitu a dlhu. Vyšší deficit aj dlh tak bude musieť kompenzovať ďalší cyklus strednodobých plánov v rokoch 2029-2032, ktoré by už nemali počítať s flexibilitou na obranu.

Na dosiahnutie plánovaných cieľov bude potrebná konsolidácia v objeme približne 1,7 mld. eur v budúcom roku, resp. 3,5 mld. eur v roku 2027. Aktualizované ciele aj naďalej zodpovedajú potrebe prijať ambiciózny konsolidačný balíček už v budúcom roku. Viacero doteraz prijatých konsolidačných opatrení má presah aj do budúcich rokov. A preto je potrebná konsolidácia na budúci rok ešte mierne nižšia. Naopak, od roku 2027 sa už potreba úspor výraznejšie navýši, keďže sa začína významnejšie prejavovať pomalší rast daňovo-odvodových príjmov, ale aj ďalší nárast úrokových nákladov.

TABUĽKA 4 – Bilancia príjmov a výdavkov verejnej správy (% HDP, ESA2010)

		Skutočnosť	Očakávaná skutočnosť	Fiškálny výhľad		
	ESA kód	2024	2025	2026	2027	2028
Príjmy spolu	**TR**	**41,8**	**44,0**	**42,7**	**41,8**	**41,1**
Dane z produkcie a dovozu	D.2	11,4	12,6	12,5	12,2	12,1
Bežné dane z dôchodkov, majetku	D.5	8,2	8,3	8,2	8,2	8,2
Príspevky na sociálne zabezpečenie	D.61	16,0	15,9	16,1	16,1	15,8
Dôchodky z majetku	D.4R	1,1	1,0	0,8	0,7	0,6
Ostatné*		5,2	6,2	5,2	4,6	4,5
Výdavky spolu	**TE**	**47,1**	**48,9**	**47,3**	**46,7**	**45,7**
Kompenzácie zamestnancov	D.1P	11,3	11,1	11,0	10,9	10,8
Medzispotreba	P.2	5,7	6,3	6,0	5,7	5,5
Subvencie	D.3P	1,7	1,1	0,7	0,7	0,6

[14] Súčasťou aktivácie národnej únikovej klauzuly je, aby povolené odchýlenie od trajektórie výdavkov neohrozilo fiškálnu udržateľnosť.
[15] Výdavky v obrane sú klasifikované podľa spoločnej metodiky pre funkcie verejnej správy uplatňovanej v rámci EÚ (tzv. COFOG).

Úrokové náklady	D.41P	1,4	1,6	1,6	1,7	1,8
Celkové sociálne transfery	D.62P,D632	20,8	20,4	20,0	19,8	19,8
Tvorba hrubého fixného kapitálu	P.51G	3,6	4,9	3,6	3,6	3,3
Kapitálové transfery	D.9P	0,5	1,0	1,0	0,7	0,5
Ostatné**		2,1	2,5	3,4	3,6	3,4
Saldo zapracované v rozpočte	**B.9**	**-5,3**	**-4,9**	**-4,5**	**-4,9**	**-4,6**
Identifikované riziká s vplyvom na saldo				-0,7	-0,9	-0,9
Cielené saldo verejnej správy			**-4,7**	**-4,1**	**-3,5**	**-2,8**
Veľkosť potrebných konsolidačných opatrení vrátane krytia rizík				***1,2***	***2,3***	***2,7***

*Pozn.: * P.11+P.12+P131+D.39rec+D.7rec+D.9rec (iné ako D.91rec)* *Zdroj: MF SR*

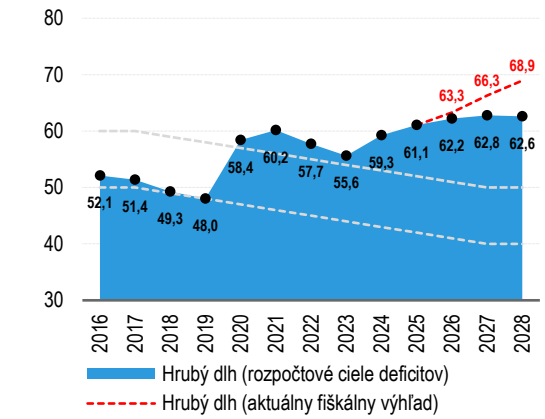
*** D.29p+D.5p+D.7p+P.5M+NP*

Časť potrebnej konsolidácie na rok 2026 je v hrubej podobe špecifikovaná. Rokovania o rozpočte na rok 2026 vrátane diskusií o potrebných konsolidačných opatreniach na politickej úrovni prebiehajú a budú pokračovať aj v lete. Ministerstvo financií v čiastočnej forme komunikovalo niektoré opatrenia ako potenciálnu súčasť ďalšej konsolidácie. Ide najmä o pokračovanie hľadania úspor na prevádzke štátu, vyššie dane z nehnuteľností, či externalít, kam patrí aj oblasť hazardných hier. So samosprávami sa rokuje o viacerých zmenách v zdaňovaní nehnuteľností, napríklad o vyššej dani z investičných bytov a to vyšším zdanením druhej a ďalšej nehnuteľnosti. Ďalšou oblasťou by mohlo byť spravodlivejšie zdanenie nehnuteľností viacpodlažných budov. Uvažuje sa aj nad automatickou indexáciou dane cez infláciu, aby daň z nehnuteľností aspoň čiastočne držala krok s rastom ich cien a zároveň sa predišlo skokovým rastom sadzieb, Ďalšie opatrenia sú v štádiu úvodných rokovaní.

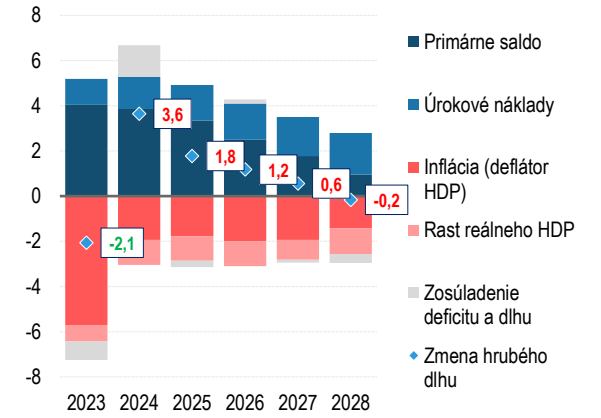
III.2. Dlh verejnej správy

Splnením aktualizovaných rozpočtových cieľov sa rast dlhu podarí zastaviť do konca súčasného volebného obdobia, tak ako sa plánovalo v strednodobom pláne. V najbližších rokoch nárast dlhu v pomere k HDP potiahne klesajúci, no ešte pretrvávajúci vyšší deficit. Dočasne ho ešte stlmí vyššia inflácia cez efekt menovateľa. Ku koncu horizontu s postupným odznením inflácie by malo rast zadlženia zastaviť až zníženie schodku hospodárenia pod úroveň 3 % HDP. Po splnení rozpočtových cieľov by tak mal dlh poslednýkrát medziročne vzrásť v roku 2027. Pokračovanie v konsolidácii po roku 2028 podobným tempom by už malo viesť k poklesu zadlženia v pomere k HDP. Naopak, bez konsolidácie by dlh prudko rástol a ku koncu dekády dosiahol na 70 % HDP. Neistotou v aktuálnom volebnom období ostáva situácia okolo reformy dlhovej brzdy, kde na jeseň tohto roku nastúpia prísne sankcie. Povinnosť uplatniť najprísnejšiu sankciu vyrovnaného rozpočtu sa v prípade jeho schválenia parlamentom do 21. novembra 2025 posunie o rok (viac **BOX 3**).

GRAF 12 – Hrubý dlh (% HDP)



GRAF 13 – Príspevky k zmene hrubého dlhu (p.b.)



Zdroj: MF SR

BOX 3 – Aktivácia dlhovej brzdy v roku 2025

V novembri 2025 uplynie dvojročná úniková klauzula pre novú vládu týkajúca sa najprísnejších sankcií dlhovej brzdy. Hrubý dlh verejnej správy sa od roku 2020 drží v najvyššom sankčnom pásme ústavného zákona o rozpočtovej zodpovednosti[16]. Po nástupe novej vlády koncom roka 2023 sa na 24 mesiacov aktivovala úniková klauzula z troch najvyšších sankčných pásiem. Klauzula uplynie v novembri 2025 a sankcie si budú žiadať:

- okamžité viazanie 3 % výdavkov štátneho rozpočtu,
- predloženie vyrovnaného rozpočtu verejnej správy na rok 2026 do NR SR, pričom nominálne výdavky verejnej správy nesmú medziročne rásť[17],
- zmrazenie rezervy vlády a rezervy predsedu vlády,
- hlasovanie o dôvere vláde v NR SR.

Novelizácia dlhovej brzdy by mohla ústavný zákon posilniť, ale aj odvrátiť sankciu skokovo vyrovnaného rozpočtu. Vyše desať rokov skúseností s fungovaním dlhovej brzdy preukázalo jej asymetrickosť v prípade sankcií. V dolných pásmach sankčných pásiem sú sankcie viac formálne a naopak, v najvyššom sankčnom pásme dlhová brzda žiada skokovo vyrovnať rozpočet. To môže viesť k extrémnemu vplyvu na ekonomiku a fungovanie verejných služieb. Novelu ústavného zákona v roku 2020 schválila vláda, no nepodarilo sa ju prerokovať v NR SR. Programové vyhlásenie aktuálnej vlády tiež obsahuje ambíciu novelizovať ústavný zákon s cieľom reflektovať na identifikované nedostatky a odvrátiť hrozbu skokovo vyrovnaného rozpočtu.

[16] V roku 2024 dlh verejnej správy predstavoval úroveň 59,3 % HDP, vyše 6 p. b. nad dolnou hranicou najvyššieho sankčného pásma (53 % HDP).
[17] Okrem výdavkov na obsluhu štátneho dlhu, prostriedky z EÚ, spolufinancovanie, odvod do rozpočtu EÚ a výdavky na likvidáciu škôd zo živelných katastrof.

IV. POKROK V REFORMÁCH A INVESTÍCIÁCH

Popri pokračujúcej konsolidácii verejných financií napreduje aj realizácia dôležitých štrukturálnych reforiem. Výraznejšie úsilie vykazujú najmä oblasti školstva, energetiky a vedy a výskumu. Väčšina z 18 reforiem a 11 investícií zahrnutých v strednodobom pláne prebieha bez výraznejšieho posunu v implementácii. Pri dvoch opatreniach nastala významnejšia zmena. V prípade posilnenia kapacít materských škôl došlo k navýšeniu cieľa, a obnova budov pre energeticky chudobné domácnosti sa po novom zameria na menej komplexné zásahy.

Výročná správa o pokroku predstavuje nový nástroj v európskom semestri na sledovanie realizácie reforiem a investícií. Ide o reformy a investície v rámci kolektívneho monitorovania a mnohostrannej diskusie o politických výzvach a spôsoboch ich riešenia. Správa nadväzuje na záväzky uvedené v strednodobom fiškálno-štrukturálnom pláne a umožňuje priebežné vyhodnocovanie ich plnenia, ako aj dopĺňanie o nové opatrenia v reakcii na aktuálne štrukturálne výzvy**.**

V súlade s požiadavkami[18] poskytuje Výročná správa informácie o stave implementácie reforiem a investícií, ku ktorým sa SR zaviazala v strednodobom pláne (TABUĽKA 5). Od jeho schválenia vládou SR v októbri 2024 uplynulo približne len pol roka, čo sa prirodzene odráža aj v rozsahu aktualizácie reportovaného progresu. Väčšina z 18 reforiem a 11 investícií prebieha podľa plánu, bez výraznejšieho posunu v implementácii. K dátumu predloženia Výročnej správy o pokroku bolo dokončených 8 opatrení[19]. Pri dvoch opatreniach nastala významnejšia zmena v implementačnom rámci, ktorú zohľadňuje aj pripravovaná revízia Plánu obnovy a odolnosti SR (POO). V prípade investície do kapacít materských škôl došlo k navýšeniu cieľa, zatiaľ čo obnova budov pre energeticky chudobné domácnosti sa po novom zameria na menej komplexné zásahy. Tabuľka zároveň informuje o prepojení jednotlivých opatrení na spoločné priority Únie (CP)[20], odporúčania Rady EÚ pre Slovensko (CSR)[21], ciele udržateľného rozvoja (SDG)[22] a zásady Európskeho piliera sociálnych práv (EPSP)[23]. Tieto väzby odrážajú nadväznosť opatrení na strategické smerovanie EÚ a zároveň uľahčujú ich hodnotenie v rámci európskeho semestra[24].

Zároveň sú predstavené aj nové iniciatívy, ktoré rozširujú reformný a investičný rámec v MTP o aktuálne priority vlády SR, ktoré majú potenciál výrazne prispieť k plneniu CSR a CP (TABUĽKA 6). Ide o 10 opatrení, najmä v oblasti vzdelávania, sociálnej politiky či zelenej a digitálnej transformácie, ktoré budú realizované predovšetkým zo zdrojov Programu Slovensko. Zaradenie tejto tabuľky do Výročnej správy o pokroku je v súlade s usmernením informovať aj o novoprijatých opatreniach, ktoré boli oznámené po predložení MTP.

V rámci hodnotenia pokroku v reformách a investíciách je sumarizované aj plnenie reformných opatrení uvedených v Národnom programe reforiem 2024 (TABUĽKA 7). Ich zaradenie do správy reflektuje zámer zachovať kontinuitu a transparentnosť v oblasti reportovania reformných záväzkov SR. Tabuľka obsahuje celkovo 41 opatrení, ktoré neboli súčasťou pôvodného MTP ani POO**,** pričom 13 je už ukončených a 7 prebieha s oneskorením.

[18] Usmernenia k vypracovaniu Výročnej správy o pokroku.
[19] 5 opatrení z POO už bolo dokončených v momente schválenia MTP.
[20] Ide o tieto priority: i) spravodlivá zelená transformácia vrátane súladu s európskym právnym predpisom v oblasti klímy; ii) spravodlivá digitálna transformácia iii) sociálna a hospodárska odolnosť vrátane Európskeho piliera sociálnych práv; iv) energetická bezpečnosť a v) v prípade potreby budovanie obranných spôsobilostí. Viac informácií možno nájsť v Usmernení k vypracovaniu správ o pokroku.
[21] Country-specific recommendations database.
[22] Agenda 2030, schválená členskými štátmi OSN, predstavuje sústavné globálne úsilie monitorovať sociálno-ekonomický rozvoj s cieľom dosiahnuť dlhodobú udržateľnosť. Obsahuje definíciu 17 oblastí udržateľného rozvoja a 169 merateľných cieľov, pričom kladie dôraz na spravodlivú distribúciu ekonomickej prosperity aj s ohľadom na budúce generácie. Slovensko sa pripojilo k implementácii Agendy 2030 v marci 2016.
[23] Účelom EPSP je posilnenie uplatňovania práv občanov EÚ v troch rámcových kapitolách: i) rovnaké príležitosti a prístup na trh práce, ii) spravodlivé pracovné podmienky a iii) sociálna ochrana a začleňovanie, ktoré sú následne konkrétnejšie vymedzené v 20 základných zásadách.
[24] V zmysle bodu 2.6 usmernenia k vypracovaniu Správy o pokroku sa požaduje aj identifikácia väzieb jednotlivých opatrení na ciele udržateľného rozvoja (SDG) a zásady Európskeho piliera sociálnych práv (EPSP), ktoré sú súčasťou hodnotiaceho rámca európskeho semestra.

TABUĽKA 5 – Pokrok pri reformách a investíciách v MTP

	Reforma/ Investícia	Popis opatrenia a stavu implementácie	POO/ PSK	CSR	CP	SDG	EPSP	Status[25]
Verejné financie	**Reforma 1:** Nahradenie rodičovského dôchodku daňovou asignáciou rodičom	Opatrenie nahrádza rodičovský dôchodok mechanizmom daňového asignátu, ktorý umožňuje daňovníkom poukázať dodatočné 2 % zaplatenej dane z príjmu svojim rodičom, čím sa znížia verejné výdavky a zlepší dlhodobá udržateľnosť dôchodkového systému. Zákon bol schválený a účinnosť nadobudol 1. januára 2025.	-	2024.CSR3.3 2024.CSR1.4 2019.CSR1.2	-	Cieľ 16	Zásada 12 Zásada 14 Zásada 15	Dokončené
	Reforma 2: Adresnejší daňový bonus	Cieľom reformy daňového bonusu na dieťa je zlepšiť stav verejných financií prostredníctvom cielenejšej podpory rodín, najmä nízkopríjmových domácností. Zákon bol schválený a účinnosť nadobudol 1. januára 2025.	-	2024.CSR3.3 2024.CSR1.4 2024.CSR1.3 2023.CSR1.5 2022.CSR1.4	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 1 Cieľ 2 Cieľ 10 Cieľ 16	Zásada 12 Zásada 11 Zásada 14	Dokončené
	Reforma 3: Zníženie mzdových výdavkov vo verejnom sektore	Konsolidačným opatrením sa znížia osobné výdavky a limity pre vybraných štátnych zamestnancov a zamestnancov vo verejnom záujme. Konsolidačným opatrením bol znížený limit počtu zamestnancov o 4465 osôb, z toho v rozpočtových organizáciách kapitol štátneho rozpočtu v počte 3887 osôb. Kapitolám boli zároveň znížené osobné výdavky na tieto miesta o 124 mil. eur (10 % mzdovej obálky štátu). V súčasnosti sú dostupné len agregátne hotovostné údaje celkových mzdových výdavkov štátneho rozpočtu, kde možno evidovať k 31.3.2025 medziročný nárast o 4 %. Ministerstvo financií SR (MF SR) bude preto dôkladne monitorovať vývoj zamestnanosti na základe štvrťročných výkazov (prvý štvrťrok bude dostupný v júni 2025) a v prípade potreby vyzve kapitoly na predloženie správy o stave implementácie. Opatrenie bude definitívne vyhodnotené v budúcoročnej Výročnej správe o pokroku.	-	2024.CSR1.4	-	Cieľ 16	Zásada 8	Implementácia prebieha
	Reforma 4: Zasielanie údajov z faktúr daňových subjektov (eFaktúra)	Zavedenie elektronickej fakturácie a zasielania údajov z faktúr v reálnom čase má za cieľ boj proti daňovým únikom, znižovanie daňovej medzery a efektívnejší výber daní, pričom zároveň znižuje administratívnu záťaž podnikov. MF SR pripravuje legislatívu, ktorá prispôsobí pravidlá európskemu štandardu. Súčasne sa vyvíjajú systémy na zavedenie elektronických faktúr. Legislatívny proces sa má dokončiť do konca roka 2025, pričom legislatíva nadobudne účinnosť od 1.1.2027, aby mali dotknuté osoby aj FR SR dostatok času na vypracovanie nových informačných systémov alebo na zapracovanie zmien do existujúcich systémov.	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5	Spravodlivá digitálna transformácia	Cieľ 16 Cieľ 17	-	Implementácia prebieha
	Reforma 5: Skvalitnenie elektronických služieb finančnej správy a podpora proklientského prístupu	Zavedenie QR kódov v dokumentoch štátnych inštitúcií má za cieľ zjednodušiť platby, eliminovať manuálne zadávanie údajov, znížiť chybovosť a zvýšiť spokojnosť používateľov vďaka efektívnejšiemu procesu. V júni 2024 boli spustené všetky tri fázy zavádzania QR kódov do dokumentov exekútorov, kontrolórov a správcov. V oblasti spotrebných daní boli QR kódy skompletizované v apríli 2025. QR kódy pre dovozné platby budú zavedené v roku 2026.	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5	Spravodlivá digitálna transformácia	Cieľ 16 Cieľ 17	-	Implementácia prebieha

[25] Pri opatreniach z POO je možné stav implementácie posúdiť voči záväznému harmonogramu a konkrétnym míľnikom. Pri opatreniach mimo POO však nie je vždy dostupný jednoznačný referenčný rámec, preto sa uvádza len základný status „implementácia prebieha“ namiesto „implementácia prebieha podľa plánu“.

		Predvyplnenie daňových priznaní bude realizované pomocou asistenta na základe spracovania údajov z potvrdenia o zdaniteľných príjmoch. V priebehu roku 2025 je plánované vykonanie analýzy predvyplnenia daňových priznaní pomocou asistenta, s predpokladaným zavedením na daňových priznaniach podaných v roku 2026 za zdaňovacie obdobie roku 2025.						Oneskorené
Zelená transformácia	**Reforma 9:** Vodíkový ekosystém	Opatrením sa posilní energetická bezpečnosť Slovenska a urýchli prechod na nízkouhlíkové hospodárstvo integrovaným využívaním vodíka, pričom prioritou bude legislatívna úprava a harmonizácia technických noriem v súlade s požiadavkami EÚ a národnými prioritami. MH SR aktuálne pripravuje legislatívny rámec na podporu vodíkového ekosystému, spolu s identifikáciou príslušnej legislatívy a technických noriem. Prvý balík legislatívnych a normových úprav nadobudne platnosť do konca roka 2025.	-	2023.CSR3.1 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosť	Cieľ 7 Cieľ 9 Cieľ 11 Cieľ 13	-	Implementácia prebieha
	Reforma 10: Reforma trhu s elektrickou energiou	Opatrenie modernizuje právny rámec trhu s elektrinou, umožňuje vstup nových účastníkov a zvyšuje flexibilitu elektrizačnej sústavy na podporu integrácie obnoviteľných zdrojov energie a energetickej transformácie. Zákon bol schválený a účinnosť nadobudol v 1. októbra 2022.	POO SK-C[C1]-R[R1]	2023.CSR3.3	Spravodlivá zelená transformácia	Cieľ 7 Cieľ 9 Cieľ 13	-	Dokončené
	Reforma 11: Novela zákona o odpadoch	Cieľom reformy schválenej v roku 2022 je zvýšiť recykláciu a opätovné využitie aspoň 70 % stavebného odpadu v rámci obehového hospodárstva. Kľúčové opatrenia zahŕňajú povinné zelené verejné obstarávanie, vyššie poplatky za skládkovanie nerecyklovaného odpadu a zjednodušenie predpisov na jeho ďalšie využitie. Novela zákona nadobudla účinnosť 30. júna 2022.	POO SK-C[C2]-R[R3]	2024.CSR3.7 2020.CSR3.7	Spravodlivá zelená transformácia	Cieľ 11 Cieľ 12 Cieľ 15	-	Dokončené
	Reforma 12: Ochrana prírody a zákon o vodách	Cieľom opatrenia bolo prijatie nového zákona o ochrane prírody (účinný od 2022) a vypracovanie modelu chránených území na posilnenie ochrany prírody a zonáciu národných parkov. Zároveň reforma vodného hospodárstva položila základy pre revitalizáciu vodných tokov a protipovodňovú ochranu prostredníctvom Koncepcie vodnej politiky (2022) a novelizácie zákona o vodách (2023) na zadržiavanie vody a obnovu podzemných zásob. Zákon o vodách je účinný od 1. mája 2023 a metodická príručka pre revitalizáciu vodných tokov bola zverejnená v júni 2023. Zonácie by mali byť schválené do konca roka 2025. V piatich z deviatich národných parkov už bola schválená zonácia aj prevod správy štátnych pozemkov. V Poloninách prebieha pripomienkovanie návrhu zonácie, v Malej Fatre sa čoskoro začne pripomienkovanie a v Tatranskom národnom parku (TANAP) a Národnom parku Nízke Tatry (NAPANT) pokračujú rokovania.	POO SK-C[C5]-R[R2]	2024.CSR3.8	Spravodlivá zelená transformácia	Cieľ 6 Cieľ 13 Cieľ 14 Cieľ 15	-	Implementácia prebieha podľa plánu
	Investícia 3: Výstavba nových obnoviteľných zdrojov elektrickej energie	Opatrenie má za cieľ vytvoriť minimálne 120 MW nových kapacít na výrobu elektriny z obnoviteľných zdrojov energie v rámci určenej schémy podpory. Do februára 2025 boli uzavreté dve výzvy na podporu obnoviteľných zdrojov energie (OZE). Cieľ zazmluvniť projekty v objeme 120 MW do konca 1. štvrťroka 2025 je priebežne plnený, keďže ku koncu roka 2024 bolo zazmluvnených približne 132 MW. Vzhľadom na možné riziko odstúpenie niektorých	POO 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	Spravodlivá zelená transformácia; zabezpečenie energetickej bezpečnosti	Cieľ 7 Cieľ 9 Cieľ 12 Cieľ 13	-	Implementácia prebieha podľa plánu

		prijímateľov, MH SR pripravuje tretiu výzvu na výstavbu nových OZE.						
	Investícia 4: Modernizácia zelenej železničnej infraštruktúry pre osobnú dopravu	Opatrenie má za cieľ zvýšiť rozsah rekonštruovanej alebo modernizovanej ekologickej železničnej infraštruktúry pre osobnú dopravu, pričom zmodernizovaných bude minimálne 49,7 km do 2. štvrťroka 2025. Implementácia opatrenia prebieha podľa plánu a celkový cieľ by mal byť splnený v 2. štvrťroku 2026. Projekt Šaštín – Kúty (6,6 km) je už zrealizovaný a šesť ďalších projektov je vo fáze realizácie. Projekty zhŕňajú napríklad rekonštrukciu kľúčových úsekov ako Bánovce nad Ondavou – Humenné (33,5 km), Hronský Beňadik – Nová Baňa (11,2 km), Fiľakovo – Holiša (8,4 km) či Nižná Myšľa – Ruskov (6,6 km). Realizácia zostávajúcich dvoch projektov, ktoré prispejú k naplneniu cieľa (rekonštrukcia úsekov Veľký Horeš – Streda nad Bodrogom a Šelpice – Boleráz), by mala začať v máji 2025. Ich dokončenie sa predpokladá v prvej polovici roka 2026.	POO SK-C[C3]-I[I1]	2023.CSR3.1 2022.CSR3.1 2020.CSR3.6 2019.CSR3.3	Spravodlivá zelená transformácia	Cieľ 9 Cieľ 11 Cieľ 13	Zásada 20	Implementácia prebieha podľa plánu
	Investícia 7: Projekty na riešenie výziev zelenej transformácie	Cieľom opatrenia je podporiť realizáciu minimálne 27 projektov riešiacich výzvy zelenej transformácie a dekarbonizácie, ktoré budú ukončené do 2. štvrťroka 2026 a schválené v rôznych štádiách technologickej pripravenosti (TRL 1-9). Aktuálne sú podporené 2 projekty v rámci výzvy na dôležité projekty spoločného európskeho významu (IPCEI) v oblasti vodíkových technológií a 9 projektov v oblasti dekarbonizácie ekonomiky na úrovni TRL 4-8, pričom prebehlo uzatváranie zmlúv s ďalšími 13 projektmi na úrovni TRL 1-3. V druhej výzve na podporu dekarbonizácie ekonomiky na úrovni TRL 4-8 bolo podaných 16 žiadostí, ktoré sú v procese hodnotenia.	POO SK-C[C9]-I[I4]	2023.CSR3.1 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5 2019.CSR3.2	Spravodlivá zelená transformácia	Cieľ 7 Cieľ 9 Cieľ 12 Cieľ 13	-	Implementácia prebieha podľa plánu
	Investícia 10: Investície do modernizácie distribučných systémov	Do 2. kvartála 2026 sa modernizáciou distribučných sústav zabezpečí minimálne 469 MW kumulatívnej dodatočnej kapacity na pripojenie OZE do distribučných sústav, čo prispeje k odstráneniu úzkych miest v sieti a maximalizácii kapacity pre integráciu nových OZE. Implementácia investície prebieha podľa plánu. Zmluvy boli podpísané so všetkými prijímateľmi pomoci a ku koncu roka 2024 bolo zatiaľ zaistených 129,5 MW kumulatívnej dodatočnej kapacity na pripojenie OZE do distribučných sústav.	POO SK-C[C19]-I[I1]	2023.CSR3.4 2023.CSR3.1 2022.CSR3.3 2022.CSR3.2 2022.CSR3.1 2020.CSR3.5	Zabezpečenie energetickej bezpečnosti	Cieľ 7 Cieľ 9 Cieľ 13	-	Implementácia prebieha podľa plánu
Vzdelávanie	**Reforma 13:** Redefinícia špeciálnych výchovno-vzdelávacích potrieb a príprava metodických materiálov.	Prijatie zákona redefinujúceho špeciálne výchovno-vzdelávacie potreby spolu s metodickou podporou pre pedagógov a školy má zabezpečiť, aby všetky deti a žiaci mohli naplno rozvinúť svoj vzdelávací potenciál. Zákon a Katalóg podporných opatrení nadobudli platnosť 1. septembra 2023. Zákon zároveň zaviedol príspevok na podporné opatrenie, pričom smernica MŠVVM SR o prideľovaní finančných prostriedkov na podporné opatrenia bola prijatá 19. septembra 2023.	POO SK-C[C6]-R[R2]	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 10	Zásada 1 Zásada 3 Zásada 11 Zásada 17	Dokončené
	Reforma 14: Kurikulárna reforma v základnom vzdelávaní	Nové kurikulum pre základné školy, štruktúrované do viacročných učebných cyklov na podporu flexibilného rozvoja škôl, sa začalo implementovať v septembri 2023. Všetky školy musia prejsť na nové kurikulum do septembra 2026, pričom do 4. štvrťroka 2025 bude zavedené v minimálne 30 % základných škôl, a to s podporou 40 regionálnych centier zabezpečujúcich mentoring, poradenstvo a konzultácie. V školskom roku 2023/2024 začalo s implementáciou nového kurikula prvých 39	POO SK-C[C7]-R[R1]	2024.CSR3.5 2024.CSR3.4 2024.CSR3.3 2020.CSR2.4 2020.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4	Zásada 1 Zásada 3 Zásada 11	Implementácia prebieha podľa plánu

		škôl, o rok neskôr pribudlo 480 škôl a v tomto roku sa očakáva zapojenie 449 základných škôl (celkovo 968 z približne 2100 základných škôl, čo zodpovedá 46 %). K 1. 9. 2024 bolo otvorených všetkých 40 regionálnych centier podpory. Vzhľadom na vysoký záujem o implementáciu prebieha plnenie cieľa podľa plánu.						
	Investícia 5: Dobudovanie kapacít materských škôl	Rozšírenie kapacít materských škôl umožní naplniť zákonný nárok na predprimárne vzdelávanie pre deti od štyroch a neskôr troch rokov, pričom sa očakáva vytvorenie 9114 nových miest. Cieľ je plnený prostredníctvom výzvy a priamych vyzvaní. K augustu 2022 bolo v rámci výzvy zazmluvnených 7800 miest (86 % cieľa) a ďalších 210 miest cez priame vyzvania. Cieľovú hodnotu možno dosiahnuť z posúdených žiadostí a v rámci revízie Plánu obnovy a odolnosti SR (ďalej len POO) sa navrhuje jej navýšenie na 10490.	POO 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	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 11	Zásada 1 Zásada 3 Zásada 11 Zásada 20	Implementácia prebieha podľa plánu
Produktivita	**Reforma 8:** Priemyselná politika Slovenskej republiky 2027-2035	Opatrenie reaguje na geopolitické zmeny a nové legislatívne iniciatívy s vplyvom konkurencieschopnosť Slovenska. Kľúčovým krokom bude analýza priemyselného potenciálu, potrieb a výziev. Návrh priemyselnej stratégie nadviaže na správu Maria Draghiho a pripravovanú Európsku priemyselnú dohodu, so zreteľom na národné hospodárstvo a geopolitickú odolnosť. Ministerstvo hospodárstva SR (MH SR) začalo prípravu priemyselnej politiky, pričom prebiehajú úvodné stretnutia zamerané na definovanie jej rámca a zber vstupných údajov. Materiál bude vypracovaný v roku 2026 a jeho finálne schválenie sa očakáva v priebehu 2. štvrťroka 2027.	-	2024.CSR3.3 2019.CSR3.6	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 8 Cieľ 9 Cieľ 12 Cieľ 13 Cieľ 17	-	Implementácia prebieha
	Reforma 15: Reforma riadenia, hodnotenia a podpory v oblasti výskumu, vývoja a inovácií	Reforma výskumu, vývoja a inovácií (VV&I) má za cieľ zlepšiť koordináciu politiky v tejto oblasti prostredníctvom piatich pilierov, ako sú nadrezortná stratégia, zavedenie prierezových noriem a konsolidácia grantových agentúr, pričom sa zameria aj na zefektívnenie hodnotenia projektov a administratívnych procesov. Reforma bude podporená novým zákonom o VV&I, ktorý zlepší právny rámec a podporí rozvoj výskumných a inovačných kapacít na dosiahnutie dlhodobých cieľov. Návrh zákona o VV&I sa pripravuje do medzirezortného pripomienkového konania (MPK) a jeho schválenie vládou SR sa očakáva v 2. alebo 3. kvartáli 2025.	POO SK-C[C9]-R[R1]	2024.CSR3.3 2024.CSR2.1 2024.CSR1.4 2020.CSR4.2 2019.CSR3.6 2019.CSR3.2	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 8 Cieľ 9 Cieľ 17	-	Implementácia prebieha podľa plánu
	Reforma 18: Digitálne trhovisko	Cieľom vytvorenia centrálnej platformy pre verejné obstarávanie je skrátiť čas a znížiť náklady na vývoj a skvalitňovanie informačno-technologických (IT) systémov. Platforma poskytuje používateľom nástroje pre nový prístup k obstarávaniu IT komodít, služieb a expertíz. Platforma IT zdrojov bola uvedená do prevádzky 20. februára 2024.	POO SK-C[C17]-R[R2]	2020.CSR4.3 2020.CSR3.2 2019.CSR3.4	Spravodlivá digitálna transformácia	Cieľ 9 Cieľ 16	-	Dokončené
	Investícia 6 : Podpora spolupráce medzi firmami, akademickým sektorom a výskumnými organizáciami	Zámerom investície je podporiť zapojenie súkromného sektora do VV&I, posilniť jeho spoluprácu s akademickou obcou a zlepšiť prideľovanie verejných prostriedkov. Cieľom je do 2. štvrťroka 2026 dosiahnuť 3931 podporených projektov spolupráce medzi podnikmi, akademickou obcou a výskumnými organizáciami formou matching grantov, inovačných poukážok či vznikom transformačných a inovačných konzorcií (TIK). Aktuálne je podporených 3890 spoluprác cez matching granty, 453 digitálnych a 309	POO SK-C[C9]-I[I2]	2024.CSR3.3 2020.CSR3.4 2019.CSR3.6 2019.CSR3.4 2019.CSR3.2	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	Cieľ 8 Cieľ 9 Cieľ 17	-	Implementácia prebieha podľa plánu

		inovačných voucherov. Pri šiestich projektoch TIK boli zaslané oznámenia o splnení podmienok a prebieha podpisovanie zmlúv.						
	Investícia 8: Výskum a inovácie pre digitálnu transformáciu	Cieľom opatrenia je posilniť synergie medzi národnými a európskymi výskumnými témami so zameraním na digitálne oblasti kľúčové pre program Horizont Európa a ďalšie iniciatívy EÚ. Do konca 2. štvrťroka 2026 bude prostredníctvom tematických schém vybraných a dokončených aspoň 140 projektov, ktoré budú riešiť výzvy digitálnej transformácie. Aktuálne sú podporené dva IPCEI projekty v mikroelektronike a 18 projektov v digitalizácii ekonomiky (TRL 4-8). Ďalších 55 projektov (TRL 1-3) získalo podporu a dva projekty sú v procese podpisovania zmlúv. V druhej výzve na TRL 4-8 bude po navýšení alokácie podporených 70 projektov, z nich 68 už bolo zazmluvnených. Vďaka zdrojom POO zároveň päť bánk ponúka firmám finančný nástroj na financovanie digitalizácie.	POO SK-C[C9]-I[I5]	2024.CSR3.3 2020.CSR3.5 2019.CSR3.6 2019.CSR3.4 2019.CSR3.2	Spravodlivá digitálna transformácia	Cieľ 9 Cieľ 17	-	Implementácia prebieha podľa plánu
Trh práce, sociálne veci a bývanie	**Reforma 6:** Posilnenie inklúzie a desegregácie vo vzdelávaní	Navrhované zmeny legislatívy a investície majú zlepšiť inkluzívnosť a dostupnosť vzdelávania zrušením dvojzmennej prevádzky, posilnením podpory jazykových menšín a detí so špeciálnymi výchovno-vzdelávacími potrebami (ŠVVP) a detí zo znevýhodneného prostredia, umožnením nižšieho stredného odborného vzdelania pre žiakov s mentálnym postihnutím a zavedením varovného systému na prevenciu predčasného ukončenia školskej dochádzky. - Novela školského zákona účinná od 1. januára 2025 ruší dvojzmennú prevádzku na základných školách s prechodným obdobím do 31. augusta 2029. Podporná grantová výzva (49,6 mil. eur) podmieňuje ukončenie dvojzmennosti do 30. 6. 2026. - Novela školského zákona zároveň posilňuje vzdelávanie jazykových menšín a žiakov so ŠVVP zavedením adaptačných tried, výučby v menšinovom jazyku a podporných opatrení na individuálne potreby žiakov. - Možnosť získania nižšieho stredného odborného vzdelania pre žiakov s ľahkým mentálnym postihnutím bola právne upravená novelou zákona o výchove a vzdelávaní. - Varovný systém na predchádzanie predčasnému ukončeniu školskej dochádzky sa implementuje od júla 2024 v rámci národného projektu (7,67 mil. eur). - Realizujú sa tiež desegregačné národné projekty Príležitosť pre všetkých (6,9 mil. eur) a Podpora vzdelávacích príležitostí (10,5 mil. eur). - Podpora raného rozvoja detí zo znevýhodneného prostredia prebieha cez národný projekt (6,26 mil. eur). Podporených je 10 organizácií, pričom projekty budú ukončené do júna 2026.	-	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ1 Cieľ 4 Cieľ 10 Cieľ 16	Zásada 1 Zásada 3 Zásada 20	Implementácia prebieha
	Investícia 2: Rozšírenie ponuky nájomného bývania	Cieľom implementácie zákona o štátnej podpore nájomného bývania je zvýšiť dostupnosť cenovo prístupného bývania prostredníctvom súkromných investícií, pričom kľúčovú úlohu zohrá funkčná agentúra zodpovedná za vydávanie a dohľad nad projektmi. Vláda SR schválila kritériá a návrh na výber investičných partnerov. Prvé zmluvy investormi (KOOPERATIVA a WBG) už nadobudli účinnosť a začalo sa plnenie zmluvných záväzkov. Vo februári 2025 sa spustila registrácia záujemcov o 70 nájomných bytov v prvom projekte. V apríli	-	2024.CSR1.6 2023.CSR1.7 2019.CSR3.7	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 9 Cieľ 11	Zásada 19 Zásada 20	Implementácia prebieha

		2025 schválila vláda SR investičnú zmluvu s novým partnerom Slovak Affordable Living SICAV, ktorý plánuje postaviť, získať a prevádzkovať najmenej 3000 bytov.						
	Investícia 11: Obnova domov pre energeticky chudobné domácnosti	Cieľom je do 3. štvrťroka 2025 obnoviť minimálne 3060 domov osôb ohrozených energetickou chudobou (čiastkové opatrenie 1). K 5. marcu 2025 bolo v rámci výziev Obnov dom mini a Obnov dom mini 2 prijatých 2735 žiadostí, pričom bolo zazmluvnených 372 žiadostí a vyplatených 371 záloh. Vzhľadom na doterajší záujem momentálne prebieha revízia opatrenia, ktorej záverom by malo byť navýšenia alokácie o 10 mil. eur a proporčné navýšenie cieľa o 1020 obnovených rodinných domov.	POO SK-C[C19]-I[I4]	2023.CSR3.6 2023.CSR3.5 2023.CSR3.1 2022.CSR3.5 2022.CSR3.1 2020.CSR3.5 2019.CSR3.5	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá zelená transformácia	Cieľ 1 Cieľ 7 Cieľ 10 Cieľ 11	Zásada 19 Zásada 20	Oneskorené
		Cieľom je do 2. štvrťroka 2026 podpísať 1600 zmlúv s jednotlivcami ohrozenými energetickou v rámci podpornej schémy komplexnej obnovy budov (čiastkové opatrenie 2). Z dôvodu implementačného rizika budú prostriedky v revízii POO presmerované do čiastkového opatrenia 1, čo umožní optimalizáciu alokovaných prostriedkov a pokračovanie implementácie v upravených podmienkach.						Nedokončené
Kvalita inštitúcií	**Reforma 7:** Novela stavebného zákona	Novela stavebného zákona má za cieľ zmodernizovať stavebné predpisy zefektívnením povoľovacích procesov, zlúčením územného a stavebného konania a posilnením vlastníckych práv s cieľom skrátiť stavebné konania a znížiť administratívnu záťaž. Zákon bol schválený a účinnosť nadobudol 1. apríla 2025.	-	2024.CSR1.6 2023.CSR1.7 2019.CSR3.7	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 9 Cieľ 11	Zásada 19 Zásada 20	Dokončené
	Reforma 17: Zavedenie novej siete súdov	Reforma súdnej mapy má za cieľ zvýšiť dôveryhodnosť súdnictva, zefektívniť systém a zlepšiť kvalitu služieb prostredníctvom zníženia počtu súdov, špecializácie sudcov a konsolidácie novej súdnej siete. Nová súdna mapa bola k 1. júnu 2023 spustená.	POO SK-C[C15]-R[R1]	2024.CSR3.1 2020.CSR4.4 2019.CSR4.1	-	Cieľ 16	-	Dokončené
	Investícia 9: Zriadenie centier zdieľaných služieb	Investície do zriadenia minimálne 20 centier zdieľaných služieb v najmenej rozvinutých regiónoch Slovenska zvýšia efektívnosť a dostupnosť verejných služieb na miestnej úrovni. Prostriedky na personálne kapacity centier budú zabezpečené prostredníctvom zdrojov Programu Slovensko (PSK). Budovanie centier zdieľaných služieb je momentálne v oneskorení, nakoľko pôvodná výzva bola v apríli 2024 zrušená kvôli nezáujmu žiadateľov. Následne bolo cez priame vyzvania podpísaných 21 zmlúv. Aktuálne sú vybudované štyri centrá a dokončenie zvyšných centier sa očakáva do mája 2025. Z PSK bola zároveň v marci 2025 vyhlásená výzva (16 mil. eur) na podporu personálnych kapacít centier zdieľaných služieb, pričom zazmluvnenie projektov sa očakáva do 1. štvrťroka 2026.	POO SK-C[C16]-I[I4] PSK	2024.CSR3.3 2024.CSR2.1 2020.CSR4.3	-	Cieľ 11 Cieľ 16	Zásada 20	Oneskorené

Zdravotníctvo	**Reforma 16:** Centrálny systém riadenia nemocníc	Cieľom opatrenia je zefektívniť riadenie nemocníc cez centralizovaný systém, do ktorého bude do 2. štvrťroka 2025 integrovaných 19 nemocníc. Systém zabezpečí dohľad nad finančnou kontrolou, kvalitou, riadením rizík a medicínskymi procesmi. Sekcia centrálneho riadenia a koordinácie podriadených organizácií bola zriadená podľa plánu v 4. kvartáli 2024 na základe prijatej právnej úpravy. Aktuálne prebieha zabezpečovanie technického vybavenia útvaru a centrálneho systému na riadenie podnikových zdrojov (ERP) pre všetkých 19 nemocníc. V súvislosti s cieľom ich zapojenia do systému prebieha s Európskou komisiou (EK) diskusia o verifikačnom mechanizme.	POO SK-C[C11]-R[R3]	2020.CSR4.3 2020.CSR1.3 2020.CSR1.2 2019.CSR1.2	-	Cieľ 3	Zásada 16	Implementácia prebieha podľa plánu
Obrana	**Investícia 1:** Posilnenie obranných kapacít	Dlhodobý plán rozvoja obrany do roku 2035 sa zameriava na modernizáciu vojenského vybavenia SR, vrátane bojových a nákladných vozidiel či protivzdušnej obrany, s cieľom vybudovať ťažkú mechanizovanú brigádu a posilniť spôsobilosti v rámci Organizácie Severoatlantickej zmluvy (NATO). Všetkých 152 pásových bojových vozidiel pechoty je zazmluvnených, dodávky zatiaľ neprebehli. Z kontraktu na 76 kolesových obrnených bojových vozidiel 8x8 bolo oficiálne prevzaté jedno vozidlo. V rámci česko-slovenskej spolupráce bola podpísaná rámcová dohoda na taktické nákladné vozidlá 6x6 a 8x8.	-	-	Budovanie obranných kapacít	Cieľ 9 Cieľ 16 Cieľ 17		Implementácia prebieha

TABUĽKA 6 – Nové reformy a investície

	Reforma/ Investícia	Popis opatrenia a stavu implementácie	POO/ PSK	CSR	CP	SDG	EPSP	Status
Zelená transformácia	**Investícia 12:** Zelená energia pre domácnosti a podniky	Podpora inštalácie OZE sa realizuje formou poukážok pre domácnosti aj podniky: 1) Projekt Zelená domácnostiam (107,7 mil. eur) umožňuje domácnostiam získať 50 % príspevok na zelené technológie, ako napríklad tepelné čerpadlá, fotovoltika či veterné turbíny. 2) Projekt Zelená solidarita (28,4 mil. eur) je určená nízkopríjmovým domácnostiam, ktoré môžu získať až 90 % podporu na fotovoltiku, kolektory a biomasu. 3) Projekt Zelená podnikom (66,6 mil. eur) poskytuje podporu MSP na zariadenia na výrobu tepla, chladu či elektriny, ako aj na energetické audity s návrhmi úspor a využitia OZE. Projekty Zelená domácnostiam a Zelená solidarita už fungujú ako poukážkové schémy vyhlasované Slovenskou inovačnou a energetickou agentúrou (SIEA). Pilotný projekt Zelená podnikom je pripravený v súlade s novými pravidlami minimálnej pomoci, pričom oproti predchádzajúcej schéme bol zvýšený strop pomoci na 300 tis. eur v rámci troch rokov.	PSK	2023.CSR3.2 2023.CSR3.1 2022.CSR3.4 2022.CSR3.1 2020.CSR3.5 2019.CSR3.5 2019.CSR3.6	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti	Cieľ 7 Cieľ 9 Cieľ 11 Cieľ 13	-	Implementácia prebieha
	Investícia 13: Posilňovanie kapacít a dátovej infraštruktúry pre regionálnu energetiku	1) Projekt Kapacity pre regióny (47,1 mil. eur) podporuje vytvorenie odborných tímov a siete regionálnych centier udržateľnej energetiky, ktoré budú na úrovni samosprávnych krajov koordinovať opatrenia na znižovanie energetickej náročnosti a zvyšovanie energetickej sebestačnosti. 2) Projekt Rozšírenie informačného systému energetickej efektívnosti (18,7 mil. eur) podporuje nástroje na zber, analýzu a využitie dát z rôznych sektorov na kvalifikované	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	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti; Spravodlivá digitálna transformácia	Cieľ 7 Cieľ 9 Cieľ 11 Cieľ 13	-	Implementácia prebieha

		energetické a dekarbonizačné plánovanie v regiónoch. SIEA od januára 2024 rozširuje svoje pracoviská v krajských mestách a v spolupráci so samosprávnymi krajmi bude v roku 2025 otvárať regionálne centrá udržateľnej energetiky. Rozšírenie informačného systému energetickej efektívnosti o nové funkcionality a dátové zdroje je v prípravnej fáze.						
	Investícia 14: Znižovanie energetickej náročnosti verejných budov	Cieľom výziev SIEA je obnova verejných budov so zameraním na energetickú efektívnosť, vrátane možnosti integrácie OZE a zelených adaptačných opatrení. Vyhlásené už boli viaceré výzvy s alokáciou cez 300 mil. eur. Súčasťou implementácie je aj metodická podpora pre verejných obstarávateľov, ako aj príprava typových projektov a rámcovej dokumentácie.	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	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti	Cieľ 7 Cieľ 9 Cieľ 11 Cieľ 13	-	Implementácia prebieha
Vzdelávanie	**Investícia 15:** Budovanie digitálnej infraštruktúry škôl	Cieľom je vybudovať modernú digitálnu infraštruktúru na školách vrátane jej prevádzky a centrálneho riadenia, a to prostredníctvom inštalácie školských sietí prepojených na národný centrálny uzol pre správu a bezpečnosť celej siete. Investície (cez 100 mil. eur) sú hradené z európskych zdrojov a štátneho rozpočtu, s garantovanou prevádzkou na minimálne päť rokov. V prípade školských sietí už prebiehajú verejné obstarávania.	POO/PSK	2020.CSR3.2 2020.CSR2.4 2020.CSR2.3 2019.CSR3.4	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	Cieľ 4 Cieľ 9	Zásada 1	Implementácia prebieha
	Reforma 19: Akčný plán informatizácie a digitálnej transformácie vzdelávania v SR na obdobie 2025 – 2027	Cieľom Akčného plánu je modernizácia slovenského školstva prostredníctvom systematickej digitalizácie vzdelávacieho prostredia. Plán nadväzuje na Program informatizácie školstva do roku 2030 a je súčasťou širšej Stratégie digitálnej transformácie Slovenska do roku 2030. Zameriava sa na zavedenie jednotných štandardov digitálneho vybavenia pre všetky úrovne škôl. Zároveň podporuje tvorbu udržateľných plánov digitalizácie, metodickú a vzdelávaciu podporu škôl, rozvoj digitálnych zručností žiakov a učiteľov, zavádzanie asistenčných technológií a zabezpečenie prístupnosti elektronických výstupov. Akčný plán bol oficiálne zverejnený 15. januára 2025, pričom realizácia nových opatrení sa začala v priebehu 1. štvrťroka 2025. Aktuálne prebieha príprava štandardov digitálneho vybavenia a plánovanie projektov na modernizáciu školskej infraštruktúry. Súčasne sa pripravujú metodické a vzdelávacie aktivity, vrátane pilotnej podpory digitálnych koordinátorov a zverejňovania digitálnych vzdelávacích materiálov.	PSK	2024.CSR3.4 2020.CSR3.2 2020.CSR2.4 2020.CSR2.3 2019.CSR3.4	Spravodlivá digitálna transformácia	Cieľ 4 Cieľ 10	Zásada 1 Zásada 3 Zásada 20	Implementácia prebieha
	Reforma 20: Podpora inovácií vo vzdelávaní	Cieľom je rozšíriť overené inovatívne vzdelávacie prístupy do škôl cez stabilný mechanizmus spolupráce so strategickými partnermi a financovanie na ich systematickú implementáciu. V rokoch 2023 a 2024 boli realizované dodatočné výzvy (950 tis. eur v roku 2023 a 1,4 mil. eur v roku 2024), aktuálne prebieha systematizácia programu a príprava výzvy na uzatváranie memoránd so strategickými partnermi, na ktorú by mala nadväzovať ďalšia dodatočná výzva.	-	2024.CSR3.5 2024.CSR3.4 2020.CSR4.3 2020.CSR2.4 2020.CSR2.3 2019.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	Cieľ 4 Cieľ 10	Zásada 1 Zásada 3	Implementácia prebieha

Produktivita	**Investícia 16:** Podpora inovácií, rozvoja a internacionalizácie podnikov	Zámerom MH SR a organizácii v jeho pôsobnosti je poskytnúť podnikom podporu na zvýšenie ich konkurencieschopnosti: (1) Podpora priemyselného výskumu, experimentálneho vývoja a inovácií formou dopytových výziev, inovačných poukážok a expertných služieb. 2) Podpora internacionalizácie a rozvoja MSP formou poukážok a expertných služieb. 3) Podpora investícií v podnikoch vo forme návratnej pomoci. (1) V decembri 2024 MH SR vyhlásilo tri výzvy (77 mil .eur) na podporu priemyselného výskumu a experimentálneho vývoja. SIEA spustila v marci 2025 výzvu (1,5 mil, eur) v rámci projektu Zvýšenie inovačnej výkonnosti slovenskej ekonomiky 2 (2) Slovak Business Agency spúšťa projekt Horizontálna podpora malého a stredného podnikania (7 mil. eur). Rozbieha sa tiež projekt Podpora internacionalizácie MSP 2. 3) Slovak Investment Holding má na základe dohôd s bankmi od roku 2025 poskytovať podnikom podporu prostredníctvom úverov s grantovou zložkou.	PSK	2024.CSR3.3 2019.CSR3.6 2019.CSR3.2	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 8 Cieľ 9	-	Implementácia prebieha
	Reforma 21: Investičný Plán Slovensko 2050	Cieľom plánu je posilniť stabilitu a predvídateľnosť investičného prostredia, zabezpečiť lepšiu a včasnejšiu prípravu na nadchádzajúce programové obdobie a tým zefektívniť využívanie zdrojov EU. Zároveň má plán poskytovať prehľadné a aktuálne informácie o stave prípravy a realizácie prioritných strategických investičných projektov. Reforma bude realizovaná prostredníctvom vytvorenia a pravidelného monitorovania nadrezortného plánu strategických investícií národného významu, zameraného na dlhodobý rozvoj Slovenska zo všetkých dostupných zdrojov. Aktuálne prebieha tvorba metodiky nadrezortnej priorizácie a v 2. a 3. štvrťroku 2025 prebehne zber štruktúrovaných informácií o navrhovaných prioritných strategických investičných projektoch.	-	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	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti; Spravodlivá digitálna transformácia; Posilnenie sociálnej a hospodársk ej odolnosti	Cieľ 3 Cieľ 6 Cieľ 7 Cieľ 8 Cieľ 9 Cieľ 11 Cieľ 12	zásada 20	Implementácia prebieha
Trh práce, sociálne veci a bývanie	**Investícia 17:** Podpora starostlivosti v rannom detstve	Opatrenie (vyše 40 mil. eur) má zlepšiť dostupnosť a kvalitu starostlivosti o deti do troch rokov. Podporí sa budovanie infraštruktúry zariadení starostlivosti o deti do troch rokov (jaslí), posilňovanie personálnych kapacít v jasliach a rozvíjanie rodičovských zručností rodičov detí v ranom veku, najmä zo sociálne znevýhodneného prostredia. Opatrenia sa budú realizovať formou dopytových výziev z Programu Slovensko, plánovaných v roku 2025 v súlade s Akčným plánom na roky 2023-2025 k Národnej stratégii rozvoja koordinovaných služieb včasnej intervencie a ranej starostlivosti 2022-2030.	PSK	2024.CSR3.6 2019.CSR2.3	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 10 Cieľ 11	Zásada 2 Zásada 3 Zásada 9 Zásada 11	Implementácia prebieha
	Investícia 18: Podpora sociálneho začlenenia a bývania	(1) Podpora prevencie pred stratou bývania a ukončovania bezdomovstva sa zameriava na dostupné a udržateľné bývanie pre zraniteľné skupiny prostredníctvom housing-led prístupov v kombinácii so sociálnou podporou. (2) Národný projekt Terénna sociálna práca a komunitné centrá (250 mil. eur) poskytuje individualizovanú pomoc osobám ohrozeným chudobou a sociálnym vylúčením. (1) Výzva (14,2 mil. eur) bola uzavretá v apríli 2024, pričom schválených bolo 44 projektov, ktoré sa aktuálne začínajú realizovať v rôznych regiónoch Slovenska. (2) Projekt je v realizácii a prebieha plošne v rámci celej SR.	PSK	2024.CSR3.5 2024.CSR1.6 2023.CSR1.7 2019.CSR2.3	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 1 Cieľ 3 Cieľ 8 Cieľ 10 Cieľ 11	Zásada 3 Zásada 19 Zásada 20	Implementácia prebieha

TABUĽKA 7 – Pokrok pri reformách a investíciách nad rámec Plánu obnovy a odolnosti SR

	Reforma/ Investícia	Popis opatrenia a stavu implementácie	POO/ PSK	CSR	CP	SDG	EPSP	Status
Verejné financie	**Reforma 1:** Implementácia tvorby rozpočtu na základe scenárov nezmenených politík	Cieľom opatrenia je plná implementácia rozpočtovania podľa scenárov nezmenených politík (NPC) ako východisko pri tvorbe rozpočtu verejnej správy a výdavkových limitov. NPC scenáre už dnes spresňujú prevádzkovú bázu kapitol a subjektov verejnej správy. V prípade Sociálnej poisťovne, Všeobecnej zdravotnej poisťovne, železníc, samospráv a osobných výdavkov štátneho rozpočtu slúžia aj ako priama východisková báza pre návrh rozpočtu. Výraznejšie využívanie NPC scenárov naprieč celým rozpočtom verejnej správy je predmetom ďalšej diskusie a bude aj obsahom technickej spolupráce s Medzinárodným menovým fondom (MMF).	-	2023.CSR1.4 2022.CSR1.3	Posilnenie sociálnej a hospodárskej odolnosti	-	-	Implementácia prebieha
	Reforma 2: Pripraviť návrh novely ústavného zákona o rozpočtovej zodpovednosti (úprava dlhovej brzdy)	Novela dlhovej brzdy je potrebná pre zabezpečenie predvídateľnej fiškálnej politiky. Bez jej prijatia by vláda SR musela na rok 2026, respektíve na rok 2027, pripraviť vyrovnaný rozpočet, čo by znamenalo náhlu a nadmerne reštriktívnu fiškálnu politiku s možným negatívnym dopadom na hospodársky rast. K príprave návrhu novely ústavného zákona aktuálne prebiehajú odborné diskusie, najmä o nastavení parametrov dlhovej brzdy, sankčných pásiem a opatrení. Na definitívne schválenie novely je potrebná ústavná väčšina.	-	2023.CSR1.4 2022.CSR1.3	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 8	-	Oneskorené
	Reforma 3: Zlepšenie efektívnosti výberu DPH	Legislatívne definovanie daňového podvodu v kombinácii so softwarningovými upozorneniami v štýle "trikrát a dosť" umožní jednoduchšie vyhodnotenie účasti na podvode a podporí psychologický efekt plnenia daňových povinností. V novembri 2024 sa uskutočnilo sympózium o legislatívnom definovaní daňového podvodu a čaká sa na rozhodnutie MF SR o ďalšom postupe. Softwarningové upozornenia boli čiastočne zavedené v roku 2019 a k ich plnej implementácii dôjde od roku 2026.	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5 2020.CSR3.2	Spravodlivá digitálna transformácia	Cieľ 16 Cieľ 17	-	Oneskorené
	Reforma 4: Zefektívnenie procesov vymáhania daňových nedoplatkov	Zákon o správe daní sa novelizuje s cieľom zvýšiť efektivitu vymáhania nedoplatkov zavedením inovatívnych zákonných nástrojov a modernizáciou tých existujúcich. Momentálne prebieha komunikácia medzi FR SR a MF SR k zneniu legislatívnej úpravy, ktorá už prešla predbežným pripomienkovom konaním so súhlasným stanoviskom komisie. Súčasne sa pokračuje v aplikácii nelegislatívnych opatrení na zefektívnenie vymáhania nedoplatkov a predchádzania ich vzniku. Medzi tieto opatrenia patrí napríklad diverzifikácia spôsobov daňovej exekúcie, intenzívnejšie pôsobenie daňových exekútorov v teréne a cielené využívanie zabezpečovacích inštitútov, ako sú predbežné opatrenia a záložné práva, najmä v rizikových segmentoch daňových subjektov.	-	2024.CSR1.5 2023.CSR1.6 2022.CSR1.5 2020.CSR3.2	Spravodlivá digitálna transformácia	Cieľ 16 Cieľ 17	-	Implementácia prebieha
	Reforma 5: Posilnenie hodnoty za peniaze v systéme verejného obstarávania	Projekt realizovaný Úradom pre verejné obstarávanie (ÚVO) v spolupráci s OECD cieli posilnenie princípu hodnoty za peniaze vo verejnom obstarávaní, najmä rozšírením využívania kritérií MEAT.	-	2024.CSR3.3 2019.CSR3.8	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 16	-	Dokončené

		Projekt bol ukončený v apríli 2024 a priniesol výstupy v podobe vzdelávacích aktivít, príručiek, príkladov dobrej praxe, vzorov a usmernení týkajúcich sa využívania MEAT kritérií. ÚVO zároveň naďalej sleduje a reportuje indikátory výkonnosti z pohľadu hodnoty za peniaze vo verejnom obstarávaní.						
Zelená transformácia	**Reforma 6:** Zrýchlenie a zefektívnenie procesu posudzovania vplyvov na životné prostredie	Novela zákona zrýchli a zefektívni hodnotiace a povoľovacie procesy v oblasti životného prostredia, a to napríklad obmedzením priestoru na byrokratické prieťahy, či odstránením tzv. goldplatingu. Zákon nadobudol účinnosť 1. januára 2025.	-	2024.CSR3.8 2020.CSR4.3 2020.CSR4.2	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti	Cieľ 11 Cieľ 13 Cieľ 15	Zásada 20	Dokončené
	Reforma 7: Aktualizácia Národnej biodiverzitnej stratégie a akčného plánu (NBSAP) do roku 2030	Cieľom aktualizovanej NBSAP je vytvoriť ucelený súbor aktivít a opatrení pre zastavenie straty biodiverzity a urýchlene prechodu na zelenú ekonomiku, ktorá efektívnejšie využíva prírodné zdroje. Termín predloženia materiálu bol so súhlasom vlády SR posunutý na december 2025. MŽP SR v súčasnosti finalizuje celý dokument, ktorý bude následne zaslaný na posudzovanie vplyvov na životné prostredie.	-	2024.CSR3.8	Spravodlivá zelená transformácia	Cieľ 11 Cieľ 12 Cieľ 13 Cieľ 14 Cieľ 15 Cieľ 16	-	Oneskorené
	Reforma 8: Revízia platieb a poplatkov za užívanie vôd	V súlade s Koncepciou vodnej politiky sa zavedie nový systém platieb za vodohospodárske služby, ktorý posilní uplatňovanie princípu „znečisťovateľ platí“. V predbežnom pripomienkovom konaní je novela zákona o vodách, ktorá zníži limitné hodnoty množstiev pre spoplatnenie odberov a vypúšťania vôd. MŽP SR zároveň plánuje v tomto roku predložiť novelu nariadenia vlády SR, ktorou sa upraví výška poplatkov za užívanie vôd.	-	2024.CSR3.8 2024.CSR1.3 2023.CSR1.5 2022.CSR1.4	Spravodlivá zelená transformácia	Cieľ 6 Cieľ 12 Cieľ 13 Cieľ 14	-	Oneskorené
	Reforma 9: Stratégia a akčný plán odpadového hospodárstva	Stratégia a akčný plán určia ciele a opatrenia v oblasti odpadového hospodárstva na obdobie 10 až 15 rokov, so zameraním na zvýšenie recyklácie a zníženie skládkovania komunálneho odpadu. V roku 2024 prebehli rokovania s viac ako 150 dotknutými subjektmi. Výstupy z týchto stretnutí sa aktuálne finalizujú do návrhu cieľov a opatrení. Materiál bude predložený na schválenie vládou SR v priebehu roka 2025.	-	2024.CSR3.7 2020.CSR3.7	Spravodlivá zelená transformácia	Cieľ 11 Cieľ 12 Cieľ 15	-	Implementácia prebieha
	Reforma 10: Zefektívnenie poskytovania podpory z Environmentálneho fondu	Novelizácia zákona o environmentálnom fonde prinesie zefektívnenie jeho činnosti a umožní flexibilnejšie reagovať na požiadavky príjemcov podpory. V súčasnosti sa pripravuje znenie novely, ktorá by mala nadobudnúť účinnosť ešte v roku 2025.	-	2024.CSR3.8 2024.CSR3.7 2023.CSR3.5 2023.CSR3.2 2020.CSR3.7 2020.CSR3.5 2019.CSR3.5	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti	Cieľ 6 Cieľ 9 Cieľ 11 Cieľ 12 Cieľ 13 Cieľ 14 Cieľ 15	-	Implementácia prebieha
	Investícia 1: Schéma štátnej pomoci na dekarbonizáciu priemyslu	Zámerom schémy Modernizačného fondu je prispieť k zníženiu emisii skleníkových plynov cez podporu projektov, ktoré povedú k úsporám primárnej energie, zníženiu konečnej spotreby energie a zavedú používanie vyspelých environmentálnych technológií do priemyselnej výroby. Aktuálne MŽP SR pripravuje druhé kolo výzvy. V rámci prvého kola výzvy s alokáciou necelých 470 mil. eur boli doteraz podpísané zmluvy so 4 prijímateľmi vo výške takmer 141 mil. eur. Úspešný žiadateľ U. S. Steel Košice, s.r.o. požiadal o predĺženie lehoty na podpis zmluvy (300 mil. eur) z dôvodu, že zatiaľ nedošlo k výraznému posunu v transakcii medzi Nippon Steel Corporation a U. S. Steel.	-	2023.CSR3.1 2020.CSR3.5 2022.CSR3.4 2022.CSR3.1 2019.CSR3.5	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti	Cieľ 9 Cieľ 12 Cieľ 13	-	Oneskorené
	Investícia 2: Podpora udržateľnej dopravy	Z Programu Slovensko bola na podporu udržateľnej multimodálnej mestskej mobility vyčlenená alokácia 891 mil. eur. Na rozvoj železničnej verejnej osobnej dopravy bude smerovať 686 mil. eur. Ďalšie prostriedky z	PSK	2020.CSR3.6 2020.CSR3.3 2019.CSR3.3	Spravodlivá zelená transformácia; Posilnenie sociálnej a	Cieľ 9 Cieľ 11 Cieľ 13	Zásada 20	Implementácia prebieha

		fondov EÚ sú vyčlenené na rozvoj vodnej, ako aj cestnej dopravy. Na podporu udržateľnej dopravy vyhlásilo MD SR k marcu 2025 celkovo 11 výziev v hodnote takmer 1,2 miliardy eur. Podporené projekty sa napríklad zamerajú na vytvorenie integrovaných dopravných systémov, výstavbu záchytných parkovísk na vstupoch do miest či nákup električiek, trolejbusov a ekologických autobusov. Financie smerujú aj na modernizáciu železníc, elektrifikáciu tratí a zabezpečenie interoperability so systémami iných krajín EÚ.			hospodárskej odolnosti			
	Reforma 11: Aktualizácia Integrovaného národného energetického a klimatického plánu na roky 2021 – 2030 (NECP)	NECP je hlavným strategickým dokumentom jednotlivých členských štátov EÚ v oblasti energetiky a klímy. Aktualizáciu NECP je potrebné prijať z dôvodu nových klimatických cieľov balíka Fit for 55 ako aj s ohľadom na nevyhnutnosť reakcie na hospodárske a bezpečnostné dopady vojny na Ukrajine. Aktualizovaná verzia NECP bola schválená vládou SR v marci 2025 a bude 15. apríla 2025 predložená EK.	-	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	Spravodlivá zelená transformácia; Zabezpečenie energetickej bezpečnosti; Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 7 Cieľ 9 Cieľ 11 Cieľ 13	Zásada 20	Dokončené
	Reforma 12: Sociálno-klimatický fond	Cieľom fondu je kompenzovať sociálne dopady zavedenia obchodovania s emisiami v sektoroch budov a cestnej dopravy od roku 2027 na najzraniteľnejšie skupiny. Členské štáty musia na čerpanie prostriedkov predložiť do konca júna 2025 sociálno-klimatický plán. Vykonávanie fondu je plánované na roky 2026 až 2032 a jeho čerpanie bude podmienené transpozíciou všetkých častí smernice EÚ. Prípravu Sociálno-klimatického plánu koordinuje NIKA s podporou expertov z nástroja technickej pomoci Európskej komisie (TSI). Od júla 2024 prebiehajú odborné a verejné konzultácie so zapojením relevantných partnerov s cieľom výberu finálnych opatrení. V marci 2025 bol návrh predložený do procesu posudzovania vplyvov na životné prostredie. Neoficiálne zaslanie návrhu EK je plánované na 15. mája 2025, finálna verzia na 30. júna 2025.	-	2024.CSR1.6 2023.CSR3.6 2023.CSR3.5 2023.CSR3.2 2019.CSR3.7 2019.CSR3.5	Spravodlivá zelená transformácia; Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 1 Cieľ 7 Cieľ 9 Cieľ 10 Cieľ 11 Cieľ 13	Zásada 19 Zásada 20	Implementácia prebieha
Vzdelávanie	**Reforma 13:** Optimalizácia siete škôl a školských zariadení pre potreby 21. storočia	Optimalizácia umožní zvýšiť efektívnosť, účelnosť a kvalitu vzdelávania v regionálnom školstve. Opatrenie zavedie transparentné kritériá pre zriaďovateľov škôl, pravidlá pre zaradenie a vyraďovanie škôl zo siete a posilní postavenie ŠŠI a podporu škôl a učiteľov. Aktuálne sa pripravuje Záverečná správa Revízie výdavkov na ZŠ a SŠ, ktorá navrhuje zmenu pravidiel pre zaraďovanie a vyraďovanie škôl zo siete. Jej zverejnenie sa očakáva v polovici mája 2025. Požiadavky na optimalizáciu siete škôl sa následne premietnu do novej legislatívy, ktorá by mala byť prijatá do konca roka 2025.	-	2024.CSR3.4 2024.CSR3.3 2020.CSR2.4 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 10 Cieľ 16	Zásada 1	Implementácia prebieha
	Reforma 14: Zefektívnenie procesov vysokých škôl	V spolupráci s vysokými školami a ich reprezentáciami sa zlepšia neefektívne procesy, najmä vo vzťahoch so štátnymi orgánmi (výber členov správnej rady, schvaľovanie dlhodobých zámerov vysokých škôl a iné). Opatrenie sa premietlo do novely zákona o vysokých školách účinnej od 1. februára 2025. Jeho implementácia pokračuje prípravou nového zákona, ktorý by mal byť schvaľovaný vládou SR ešte v tomto roku a zameraný bude najmä na oblasť štúdia.	-	2024.CSR3.3 2020.CSR2.4 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 9	Zásada 1 Zásada 8	Implementácia prebieha

	Reforma 15: Špičkoví odborníci na vysokých školách	Opatrenie cieli zlepšenie kvality vysokého školstva prostredníctvom podpory špičkových odborníkov. Upraví proces obsadzovania pozícií profesorov a docentov, aby tieto funkcie obsadzovali ľudia s najvyššími kvalitami v odbore. Novela zákona o vysokých školách je účinná od 1.2.2025.	-	2024.CSR3.3 2020.CSR2.4 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 9	Zásada 1 Zásada 8	Dokončené
	Reforma 16 Investícia 3: Podpora a optimalizácia špeciálnych výchovných zariadení (ŠVZ)	Opatrenia smerujú k zlepšeniu podmienok ŠVZ cez zvýšenie financovania opráv, modernizáciu infraštruktúry, posilnenie odborného personálu a zavedenie štandardov. Súčasťou je aj revízia systému s dôrazom na inklúziu a desegregáciu. ŠVZ priebežne dostávajú finančné prostriedky z MŠVVM SR na rekonštrukcie a modernizáciu. Dve zariadenia boli pre nevyhovujúce podmienky vyradené zo siete. Zároveň sa pripravuje sa komplexná revízia systému. Personál ŠVZ získal nárok na nový kompenzačný príspevok pre pedagogických a odborných zamestnancov. Pripravuje sa tiež legislatíva zavádzajúca nárok na platené voľno a povinný odborný výcvik.	-	2024.CSR3.5 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 10 Cieľ 16	Zásada 1 Zásada 3 Zásada 4	Implementácia prebieha
	Reforma 17: Zvýšenie atraktivity učiteľského povolania	Cieľom zavedenia kompenzačného príspevku je stabilizovať pedagogických a odborných zamestnancov v školstve a zvýšiť atraktivitu učiteľskej profesie v regiónoch s kritickým nedostatkom učiteľov. Nová legislatíva účinná od 1. januára 2025 zaviedla kompenzačný príspevok.	-	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 8	Zásada 1 Zásada 6	Dokončené
	Reforma 18: Povinné vzdelávanie pre deti cudzincov	Reforma zavádza povinné vzdelávanie detí cudzincov a jazykovú podporu, čím podporuje ich integráciu a uľahčuje vstup na trh práce. Od 1. septembra 2025 zavádza novela povinnosť zaradiť deti do vzdelávania do troch mesiacov od začatia konania o dočasnom útočisku. Jazyková podpora pre deti cudzincov sa realizuje cez normatívne príspevky na jazykové kurzy.	-	2024.CSR3.5 2024.CSR3.4 2020.CSR2.4 2019.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 10	Zásada 1 Zásada 3 Zásada 4	Dokončené
	Reforma 19: Aktualizácia obsahu štátnych vzdelávacích programov (ŠVP) pre odborné vzdelávanie	Nové ŠVP reagujú na zmeny v školskom zákone v súlade s princípmi inkluzívneho vzdelávania. Zároveň budú aktualizované vzdelávacie štandardy pre všetky odbory vzdelávania s cieľom ich lepšieho zosúladenia s trh potrebami trhu práce. Nové ŠVP sa aktuálne prerokúvajú v príslušných pracovných skupinách Rady vlády SR pre odborné vzdelávanie a prípravu.	-	2024.CSR3.5 2024.CSR3.4 2024.CSR3.3 2020.CSR2.4 2020.CSR2.3 2019.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti, Spravodlivá digitálna transformácia	Cieľ 4 Cieľ 8 Cieľ 10	Zásada 1 Zásada 3 Zásada 4 Zásada 17	Oneskorené
	Reforma 20: Nový zákon o celoživotnom vzdelávaní	Cieľom opatrenia je posilniť celoživotné vzdelávanie zavedením nových nástrojov, vrátane uznávania a validácie vzdelávania dospelých, individuálnych vzdelávacích účtov, a zlepšiť priechodnosť systému a koordináciu medzi rezortmi. Nový zákon o vzdelávaní dospelých je účinný od 1. januára 2025. V legislatívnom procese je tiež novela zákona o štátnej službe, ktorá v nadväznosti na tento nový zákon umožní od 1. januára 2026 nahradiť kvalifikačný predpoklad mikroosvedčením.	-	2020.CSR2.4 2020.CSR2.3 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti, Spravodlivá digitálna transformácia	Cieľ 4 Cieľ 8 Cieľ 10	Zásada 1 Zásada 3 Zásada 4	Dokončené
	Reforma 21: Zabezpečenie kapacít pre digitálnu transformáciu v základných školách	Cieľom opatrenia je zabezpečiť udržateľnosť digitálnej transformácie základných škôl stabilizáciou pozície digitálneho koordinátora a legislatívnym ukotvením správcu školskej siete. Pozícia školského digitálneho koordinátora je financovaná do augusta 2026 z národného projektu, pričom sa pripravuje plán na jej ďalšie financovanie. Súbežne prebieha príprava legislatívneho vymedzenia úlohy správcu školskej siete.	PSK	2020.CSR3.2 2020.CSR2.4 2020.CSR2.3 2019.CSR3.4 2019.CSR2.1	Spravodlivá digitálna transformácia	Cieľ 4	Zásada 1 Zásada 20	Implementácia prebieha

Produktivita	**Reforma 22:** Implementácia revízie výdavkov na informatizáciu	Cieľom implementácie revízie výdavkov na informatizáciu je zvýšiť kvalitu štátneho IT, znížiť náklady na jeho prevádzku a zvýšiť jeho efektívnosť. V októbri 2024 bola Vláde SR predložená Súhrnná implementačná správa za rok 2023, hodnotiaca plnenie úloh z Revízie výdavkov na informatizáciu 2.0. V rokoch 2020 až 2023 bolo splnených 66 úloh, 11 čiastočne a 2 zostali nesplnené. Úspora dosiahla 48 mil. eur. Metodické pokyny ostávajú v platnosti a prebieha ich aktualizácia.	-	2024.CSR1.4	-	-	-	Dokončené
	Reforma 23: Implementácia opatrení v zmysle Stratégie a akčného plánu na zlepšenie postavenia Slovenska v indexe digitálnej ekonomiky a spoločnosti (DESI)	Cieľom opatrení je zlepšiť postavenie SR v indexe DESI, aby sa nachádzalo aspoň v strede rebríčka. Aktuálne prebieha finálna fáza realizácie všetkých opatrení, okrem dvoch, ktoré sú naplánované do roku 2030. Opatrenia boli plnené podľa stanovených cieľov a míľnikov, čo umožňuje začať hodnotenie ich úspešnosti podľa ukazovateľov DESI, ktoré sú súčasťou Správy o stave digitálnej dekády.	POO/PSK	2022.CSR1.2 2020.CSR3.5 2020.CSR3.2 2020.CSR2.3 2019.CSR3.4	Spravodlivá digitálna transformácia; Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 9	Zásada 1 Zásada 2 Zásada 20	Implementácia prebieha
	Reforma 24: Vnútroštátny plán Digitálnej dekády SR	Vnútroštátny plán Digitálnej dekády Slovenskej republiky je strešným dokumentom sumarizujúcim aktivity SR na napĺňanie digitálnych cieľov EÚ. Plán je v úvodnej fáze realizácie a práce prebiehajú v štyroch hlavných oblastiach: digitálne zručnosti a IKT odborníci, digitálna infraštruktúra, digitálna transformácia podnikov a digitalizácia verejnej správy. Celkovo 29 opatrení sa bude realizovať v rokoch 2025 až 2030, pričom informácia o ich plnení bude každoročne predkladaná na rokovanie vlády SR.	PSK	2022.CSR1.2 2020.CSR3.5 2020.CSR3.2 2020.CSR2.3 2019.CSR3.4	Spravodlivá digitálna transformácia; Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 4 Cieľ 8 Cieľ 9	Zásada 1 Zásada 4 Zásada 20	Implementácia prebieha
	Reforma 25: Medzirezortný program na výskum, vývoj a inovácie	Programové rozpočtovanie výdavkov v oblasti VVaI umožní zlepšiť efektívnosť a transparentnosť riadenia a kontroly finančných prostriedkov alokovaných jednotlivým rezortom. Medzirezortný rozpočtový program bol zriadený ako súčasť štátneho rozpočtu. Realizuje sa v spolupráci s Úradom podpredsedu vlády SR pre Plán obnovy a znalostnú ekonomiku a vybranými ústrednými orgánmi štátnej správy. Ďalšie posilnenie jeho pozície sa očakáva po schválení nového zákona o VVaI, ktorý ho ukotví aj legislatívne.	-	2024.CSR3.3 2024.CSR2.1 2020.CSR4.3 2019.CSR3.2	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 9	-	Dokončené
	Reforma 26: Zavedenie predbežného plánu financovania podpory výskumu, vývoja a inovácií	Predbežný plán financovania zvýši predvídateľnosť podpory, čo môže motivovať výskumníkov a firmy k väčšej účasti vo výzvach a zlepšiť priemernú kvalitu projektov. Plán sa bude pripravovať vždy na nasledujúci rok s výhľadom na tri roky. Rada vlády pre vedu, techniku a inovácie schválila 14. marca 2024 prvý Predbežný plán financovania podpory výskumu, vývoja a inovácií na roky 2024 až 2026.	-	2024.CSR3.3 2020.CSR4.3 2019.CSR3.2	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 9	-	Dokončené
	Reforma 27: Zavedenie výkonnostných zmlúv v Slovenskej akadémii vied (SAV)	Výkonnostné zmluvy medzi predsedníctvom SAV a ústavmi určia konkrétne ciele a merateľné ukazovatele, čím sa posilní plánovanie a výkon jednotlivých ústavov. SAV zaviedla výkonnostné zmluvy od roku 2024.	-	2024.CSR3.3 2019.CSR3.2	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 9	-	Dokončené
	Reformy 28: Koordinácia verejných politík v oblasti prevencie a ukončovania bezdomovstva	Cieľom opatrenia je vytvorenie samostatného subjektu na koordináciu politík v oblasti bezdomovstva, ktorý zabezpečí spoluprácu medzi rezortami, samosprávami a mimovládnymi organizáciami. V súčasnosti prebiehajú prípravy na vznik samostatného nadrezortného útvaru na koordináciu a financovanie opatrení proti	-	2020.CSR4.3 2019.CSR3.7 2019.CSR2.3	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 1 Cieľ 10 Cieľ 11	Zásada 19 Zásada 20	Implementácia prebieha

Trh práce, sociálne veci a bývanie		bezdomovstvu. Jeho zriadenie sa očakáva v roku 2026.						
	Reformy 29: Rozvoj zručností pre potreby trhu práce	Prvý národný projekt (30 mil. eur) posilní úlohu Aliancie sektorových rád pri predikcii potrieb trhu a nedostatkových profesií. Druhý (42,2 mil. eur) podporí rozvoj zručností a rekvalifikáciu uchádzačov o zamestnanie, záujemcov o zamestnanie a mladých uchádzačov o zamestnanie do 30 rokov v situácii NEET. Národný projekt ASR sa realizuje od októbra 2023, pričom boli v rámci neho napríklad vypracované Stratégie rozvoja ľudských zdrojov v jednotlivých sektoroch. Národný projekt Zručnosti pre trh práce bol spustený v apríli 2024 a bude sa realizovať do konca marca 2026.	PSK	2024.CSR3.3 2023.CSR3.7 2020.CSR2.3 2020.CSR2.4 2019.CSR2.1	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	Cieľ 4 Cieľ 8 Cieľ 10	Zásada 1 Zásada 3 Zásada 4 Zásada 5 Zásada 20	Implementácia prebieha
	Reforma 30: Zjednodušenie prijímania vysokokvalifikova-ných zamestnancov na trh práce	Transpozícia smernice EÚ do národnej legislatívy zjednoduší prijímanie vysoko kvalifikovaných pracovníkov z tretích krajín na slovenský trh práce, vrátane uznávania kvalifikácie a zníženia platového prahu pre získanie modrej karty. Smernica o modrej karte bola implementovaná novelou zákona o pobyte cudzincov s účinnosťou od 15. júla 2024.	-	2024.CSR3.3	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 8 Cieľ 10	Zásada 5	Dokončené
	Investícia 4: Šanca na návrat 2	Zámerom projektu s alokáciou takmer 18 mil. eur je resocializácia a posilnenie kompetencií odsúdených s cieľom ich začlenenia do spoločnosti. Projekt nadväzuje na predošlú investíciu (Šanca na návrat 1) a odsúdeným ponúka komplexnú podporu (napr. informačno-poradenské služby a vzdelávanie) na zníženie rizika sociálneho vylúčenia a zlepšenie uplatnenia na trhu práce. Do realizácie projektu sa v priebehu roka 2025 postupne zapoja všetky ústavy na výkon trestu odňatia slobody. Pôvodný projekt využilo približne 3800 odsúdených, pričom nový projekt by mal do roku 2029 zahrnúť ďalších takmer 5000 klientov.	PSK	2020.CSR2.3 2019.CSR2.3	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	Cieľ 8 Cieľ 10 Cieľ 16	Zásada 1 Zásada 3 Zásada 4 Zásada 20	Implementácia prebieha
Kvalita inštitúcií	**Reforma 31:** Zavedenie registra užívacích vzťahov k poľnohospodárs-kym pozemkom	Register užívacích vzťahov k pozemkom je dočasným riešením rozdrobenosti a nesúladu pozemkového vlastníctva v SR, ktorý má zvýšiť transparentnosť užívania pôdy a zjednodušiť zdieľanie údajov medzi štátnymi inštitúciami prostredníctvom evidencie jej skutočných užívateľov. MPRV SR aktuálne ukončuje prípravu znenia návrh zákona, ktorý bude v priebehu roka 2025 predložený do MPK.	-	2024.CSR3.3 2020.CSR4.2 2020.CSR3.2 2019.CSR3.4	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	-	-	Implementácia prebieha
	Reforma 32: Nový obchodný register	Legislatívna zmena zohľadní nové požiadavky moderného informačného systému obchodného registra zavedeného z investícií v POO. Na zabezpečenie aktuálnych údajov sa zlepší automatizovaná výmena informácií medzi registrami a databázami v SR aj na úrovni EÚ. V súčasnosti prebiehajú konzultácie s podnikateľským sektorom k návrhu zákona o obchodnom registri. Návrh zákona bude najneskôr v júni 2025 predložený na rokovanie vlády SR.	-	2024.CSR3.3 2020.CSR4.3 2020.CSR4.2 2020.CSR3.2	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	-	-	Implementácia prebieha
	Reforma 33: Rekodifikácia práva obchodných spoločností	Cieľom rekodifikácie je zjednodušiť zapojenie spoločníkov do riadenia spoločnosti vrátane digitalizácie rozhodovania, posilniť ochranu dotknutých subjektov a zvýšiť transparentnosť pri identifikácii konečných užívateľov výhod. Rekodifikácia Občianskeho zákonníka by mala byť schvaľovaná vládou SR v decembri 2025, pričom začiatok legislatívneho procesu sa predpokladá v lete tohto roka.	-	2024.CSR3.3 2024.CSR3.1 2020.CSR4.3 2020.CSR4.2 2020.CSR4.1 2020.CSR3.2 2019.CSR4.2	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	-	Cieľ 16	Implementácia prebieha

	Reforma 34: Zabezpečenie priameho prístupu Policajného zboru do špecifických evidencií štátnych orgánov	Na účinnejšie vyšetrovanie legalizácie výnosov z trestnej činnosti sa v súlade so smernicou EÚ zavedenie online prístupov pre Policajný zbor do vybraných štátnych databáz. Centrálny register účtov, spravovaný MF SR, bol Policajnému zboru sprístupnený 15. augusta 2024. Pre prístup do databázy Sociálnej poisťovne bol na MV SR vybudovaný informačný systém, ktorý je aktuálne v testovacej fáze. Pripravuje sa uzatvorenie zmluvy o poskytovaní údajov a ich sprístupnenie koncovým používateľom sa očakáva do 30. júna 2025.	-	2020.CSR4.3 2020.CSR4.1	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 16	-	Oneskorené
	Reforma 35 Investícia 5: Modernizácia informačných systémov na zefektívnenie medzinárodnej policajnej spolupráce	Na posilnenie boja proti medzinárodnej trestnej činnosti sa transponuje príslušná smernica EÚ a modernizujú sa informačné systémy policajnej spolupráce a pátrania, vrátane prepojenia na databázu INTERPOL-u. Transpozícia smernice EÚ bola zabezpečená prijatím novely zákona o Policajnom zbore s účinnosťou od 12. decembra 2024. Súčasne pokračujú technické úpravy informačného systému medzinárodnej policajnej spolupráce.	-	2020.CSR4.1 2020.CSR3.2 2019.CSR3.4	Posilnenie sociálnej a hospodárskej odolnosti; Spravodlivá digitálna transformácia	Cieľ 16	-	Implementácia prebieha
Zdravotníctvo	**Reforma 36:** Rozpočtová rada pre zdravotníctvo	Zámerom opatrenia je zriadenie rady, ktorá bude koordinovať prípravu rozpočtu a jeho priebežné monitorovanie, s cieľom flexibilne určovať potrebné financie pre zdravotníctvo. V súčasnosti sa finalizuje štatút rady so zohľadnením požiadavky na účasť zástupcu parlamentného výboru pre zdravotníctvo. Zároveň sa zriaďuje webová stránka na zverejňovanie kľúčových dokumentov rady.	-	2024.CSR1.4 2020.CSR1.2 2019.CSR1.2	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 3	Zásada 16	Implementácia prebieha
	Reforma 37: Spustenie DRG ako úhradového mechanizmu	Cieľom je v roku 2024 zaviesť DRG úhrady pre 15-20 % celkovej produkcie nemocníc, vrátane novorodeneckej starostlivosti, výmen kĺbov a vybraných onkologických a kardiologických výkonov. 1. apríla 2024 vstúpila do účinnosti vyhláška MZ SR, ktorá zavádza povinnú DRG úhradu v 15 % produkcie ústavnej zdravotnej starostlivosti. Podiel priamych DRG úhrad sa plánuje postupne rozširovať na 40 % celkovej produkcie nemocníc v roku 2027.	-	2024.CSR3.3 2024.CSR1.4 2020.CSR4.3 2020.CSR1.2 2019.CSR1.2	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 3	Zásada 16	Dokončené
	Reforma 38: Katalóg výkonov pre špecializovanú zdravotnú starostlivosť (ŠAS)	Cieľom opatrenia je aktualizovať katalóg výkonov pre ŠAS so zameraním na špecializácie s nedostatočným financovaním a doplniť ho o výkony podľa ich náročnosti. Do septembra 2025 prebieha v rámci pilotného projektu implementácia Zoznamu zdravotných výkonov (ZZV) pre 7 špecializácií v povolaní lekár a vybrané všeobecné výkony vrátane telemedicíny. Zároveň sa pripravuje ZZV pre viacero ďalších špecializácii.	-	2020.CSR4.3 2020.CSR1.2 2020.CSR1.3	Posilnenie sociálnej a hospodárskej odolnosti	Cieľ 3	Zásada 16	Implementácia prebieha

PRÍLOHY

Príloha 1 – Makroekonomické predpoklady

Aktuálna prognóza z februára 2025 odráža horšiu dynamiku ekonomiky na roky 2025 až 2028 vplyvom nepriaznivejšieho vonkajšieho prostredia. Pomalší globálny rast a slabší zahraničný dopyt sa prejavuje v pomalšom raste reálneho HDP na úrovni 1,9 % v roku 2025 a 2026, oproti dynamike nad 2 % z Výboru pre makroekonomické prognózy zo septembrového zasadnutia 2024. Ekonomika sa pohybuje vzhľadom na konsolidáciu verejných financií pod svojim potenciálom. Trh práce ostáva stabilný. Pri odznievajúcej inflácií sa rast spotreby domácností stabilizuje v priemere na úrovni rastu ekonomiky. Pri realizácií negatívnych rizík môže horšie čerpanie Plánu obnovy a odolnosti a negatívne vplyvy obchodnej vojny dodatočne ochladiť ekonomiku.

TABUĽKA 8 – Prognóza vybraných indikátorov vývoja ekonomiky SR

P. č.	Ukazovateľ		Výročná správa o pokroku				Návrh rozpočtu			
		m. j.	2025	2026	2027	2028	2025	2026	2027	2028
1	HDP, bežné ceny*	mld. eur	137.6	145.0	151.9	158.3	139.9	147.3	152.1	158.6
2	HDP, stále ceny	%	1.9	1.9	1.5	1.9	2.2	2.4	1.0	1.9
3	Konečná spotreba domácností a NISD	%	1.6	1.8	2.0	1.6	1.4	1.9	2.3	1.7
4	Konečná spotreba verejnej správy	%	1.3	1.2	0.5	-0.6	0.1	-0.4	-0.2	-0.3
5	Tvorba hrubého fixného kapitálu	%	8.9	-0.3	-5.9	1.4	10.6	0.4	-4.9	3.1
6	Export tovarov a služieb	%	2.7	3.9	4.0	3.2	3.7	4.3	4.6	3.9
7	Import tovarov a služieb	%	4.4	3.7	3.0	3.0	6.7	3.0	3.7	3.8
8	Produkčná medzera (podiel na potenciálnom produkte)	%	-0.5	-0.8	-1.3	-1.2	-0.6	-0.5	-1.3	-1.2
9	Priemerná mesačná mzda za hospodárstvo (nominálny rast)	%	5.3	5.3	5.1	4.2	5.9	5.2	4.9	4.5
10	Priemerný rast zamestnanosti, podľa VZPS	%	-0.3	-0.3	-0.3	-0.5	-0.2	-0.2	-0.3	-0.5
11	Priemerný rast zamestnanosti, podľa ESA 2010	%	0.3	0.1	0.0	-0.1	0.4	0.2	0.1	-0.2
12	Priemerná miera nezamestnanosti, podľa VZPS	%	5.3	5.2	5.2	5.2	5.3	5.1	5.0	5.0
13	Priemerná evidovaná miera nezamestnanosti	%	5.9	5.8	5.8	5.9	5.9	5.7	5.6	5.5
14	Harmonizovaný index spotrebiteľských cien (HICP)	%	3.9	3.7	3.6	2.2	5.6	2.8	2.3	2.5
15	Bilancia bežného účtu (podiel na HDP)	%	-3.2	-3.0	-2.5	-2.4	-3.5	-2.8	-2.5	-2.4

** Údaje vo výročnej správe sú upravené o revíziu z apríla 2025.*

Zdroj: MF SR

Príloha 2 – Podmienené a implicitné záväzky

Podmienené záväzky

Podmienené záväzky[26] k 31.12.2024 na nekonsolidovanej báze predbežne dosiahli hodnotu 17,6 % HDP. Viac ako 99 % týchto záväzkov je spojených s ústrednou správou a jej štátnymi podnikmi. Takmer 50 % celkových záväzkov Slovenska súvisí s potencionálnymi alebo prebiehajúcimi súdnymi spormi, vrátane investičných arbitráži. Možné sankcie za tieto právne kroky dosiahli v roku 2024 hodnotu viac ako 8,8 % HDP, pričom najčastejším cieľom žalôb sú ministerstvá[27].

TABUĽKA 9 – Podmienené záväzky (% HDP)	2024
Ústredná správa a podniky štátnej správy	17,62 %
Obce a ich rozpočtové a príspevkové organizácie a podniky územnej samosprávy	0,01 %
Vyššie územné celky a ich rozpočtové a príspevkové organizácie a podniky územnej samosprávy	0,01 %
Spolu	**17,65 %**
Zdroj: Hrubé dáta z účtovníctva jednotiek verejného sektora za rok 2024[28]. SR	*Zdroj: MF*

Implicitné záväzky

Celková hodnota odhadovaných implicitných záväzkov na horizonte do roku 2068 dosiahne úroveň 163,9% HDP. Implicitné záväzky predstavujú rozdiel medzi očakávanými budúcimi príjmami a očakávanými budúcimi výdavkami subjektov verejnej správy, vyplývajúcich z finančných dôsledkov spôsobených budúcim uplatňovaním práv a povinností (ak tieto už nie sú súčasťou dlhu verejnej správy)[29]. Kvantifikácia implicitných záväzkov[30] je založená na sume záväzkov vyplývajúcich primárne zo starnutia populácie, najmä v oblasti dôchodkového a zdravotníckeho systému. Tieto záväzky tvoria dominantnú časť (99 %) implicitných záväzkov, ktorá vyplýva z očakávaného negatívneho demografického vývoja v Slovenskej republike. Dodatočné vplyvy na saldo tvoria platby za PPP projekty, náklady na likvidáciu jadrových zariadení a splátky za poskytnuté granty z Plánu obnovy.

TABUĽKA 10 – Implicitné záväzky do roku 2068 (% HDP)	2025
Vplyv starnutia populácie	-162,1 %
Vplyv PPP projektov	-2,1 %
Vplyv Národného jadrového fondu	2,8 %
Vplyv Plánu obnovy (NGEU)	-2,6 %
Celkom	**-163,9 %**
Pozn.: (+) vplyvy znižujúce výšku implicitných záväzkov (-) vplyvy zvyšujúce výšku implicitných záväzkov.	*Zdroj: MF SR*

[26] Podmienené záväzky sú definované prostredníctvom účtovnej legislatívy ako potenciálne záväzky, ktoré vznikli v dôsledku minulej udalosti a povinnosť ich zrealizovania v budúcnosti nie je istá. Vykazujú sa v poznámkach účtovných závierok a nie v súvahe z dôvodu neistôt týkajúcich sa načasovania alebo výšky budúceho vysporiadania záväzku. Vzhľadom na uvedené sa ako podmienené záväzky vykazujú napríklad poskytnuté záruky, záväzky z právnych/súdnych sporov, budúce záväzky zo všeobecne platných právnych predpisov, alebo sú to iné finančné povinnosti, zákonná alebo zmluvná povinnosť odobrať určité produkty, povinnosti z nájomných zmlúv, a podobne. Zdrojom údajov sú ročné účtovné závierky subjektov verejnej správy a subjektov pod kontrolou vlády, predložené za posledné účtovné obdobie. Vzhľadom na dostupnosť údajov len na ročnej báze za predchádzajúce obdobie, môže dochádzať k časovému oneskoreniu vývoja podmienených záväzkov v bežnom roku a najbližším rozpočtovaným obdobím.

[27] V rámci dát za rok 2024 sa identifikovalo uvedenie významnej sumy u MV SR, pričom vykázali hodnotu za viac než 9,23 mld. eur, ktorá je v porovnaní s predchádzajúcim účtovným obdobím vyššia o približne 8 mld. eur. Prípadná úprava tejto hodnoty je stále predmetom riešenia, avšak z predbežných informácii nám ministerstvo poskytlo informáciu, že sa táto suma týka žiadostí o predbežné prerokovanie nároku na náhrady škody podľa zákona č. 514/2003 Z. z., ale nie je ešte v stave súdneho procesu.

[28] Ide o hrubé dáta za rok 2024, účtovné jednotky ešte nemajú v mnohých prípadoch ani textovú časť poznámok a audítori sú iba na začiatku auditných prác v čase písania dokumentu. Účtovné jednotky častokrát upravujú ešte výšku podmienených záväzkov pred zostavením konsolidovanej účtovnej závierky (KÚZ), čo môže mať výrazný vplyv. Organizácie za rok 2023 vykázali pôvodne podmienené záväzky v celkovej výške skoro 16 mld. eur, po uzatvorení KÚZ skončili s 21 mld. eur.

[29] Definícia implicitných záväzkov podľa zákona č. 493/2011 o rozpočtovej zodpovednosti vychádza z koncepcie čistých implicitných záväzkov, čo znamená, že okrem budúcich výdavkov zahŕňa aj budúce príjmy. Pri použití konečného horizontu ide teda o odlišnú definíciu v porovnaní s definíciou implicitných záväzkov v národných účtoch, ktorá v tomto horizonte zohľadňuje iba budúce výdavky (hrubé implicitné záväzky).

[30] Z dôvodu ich problematického oceňovania a absencie vykazovania v súvahe subjektov verejnej správy sa implicitné záväzky odhadujú pomocou analytického postupu po zohľadnení legislatívneho vývoja. Vyjadrené sú ako percento aktuálneho HDP v roku 2025. Podrobnejší postup výpočtu popisuje Metodika MF SR pre výpočet implicitných záväzkov.

Príloha 3 – Prognóza hrubého dlhu verejnej správy podľa hotovostných tokov

Vývoj nominálneho dlhu bude ostane na celom horizonte ovplyvnený potrebou krytia hotovostných schodkov štátneho rozpočtu. Úverová aktivita ostatných subjektov verejnej prispeje k rastu zadlženia verejnej správy, s najväčším vplyvom spoločnostiach železničnej dopravy. K nárastu zadlženia verejnej správy prispejú aj ostatné subjekty verejnej správy Eximbanka a dopravné podniky miest a obcí. Pod nárast zadlženia sa podpíšu aj stále vysoké diskonty pri emisii dlhopisov. Pretrvávajúce vysoké úrokové sadzby totiž pri nízkych kupónoch štátnych dlhopisov z emisií v minulosti zvyšujú požadované diskonty pri súčasných aukciách.

TABUĽKA 11 – Hotovostné vplyvy na zmenu nominálneho dlhu v scenári rozpočtových cieľov (mil. eur)

	2022	2023	2024	2025 OS	2026 N	2027 N	2028 N
A. Hrubý dlh verejnej správy (k 1.1.)	**61 346**	**63 499**	**68 898**	**77 648**	**84 029**	**90 232**	**95 348**
B. Celková medziročná zmena hrubého dlhu VS	**2 153**	**5 399**	**8 751**	**6 381**	**6 203**	**5 116**	**3 795**
- hotovostný deficit ŠR	4 525	7 675	6 366	6 730	5 571	4 762	4 244
- prostriedky ŠP využité na financovanie hotovostného deficitu ŠR	-1 150	-2 587	1 571	-691	-525	-197	-812
- zadlženie ostatných subjektov VS	116	201	49	111	119	141	144
z toho: ŽSR + ŽSSK	-62	-9	-59	82	102	102	102
z toho: Eximbanka	14	-1	100	50	50	50	50
z toho: Dopravné podniky obcí	41	-10	5	31	49	43	46
z toho: Samospráva (obce a VÚC)	149	252	17	-44	-45	-45	-45
- emisný diskont	542	454	806	287	1 092	620	237
- diskont pri splatnosti	-11	0	0	-54	-40	-183	-13
- zmena záruk SR v EFSF	118	-5	-2	0	0	0	0
- ostatné*	-1 987	-340	-39	-2	-14	-26	-5
C. Hrubý dlh verejnej správy (k 31.12.)	**63 499**	**68 898**	**77 648**	**84 029**	**90 232**	**95 348**	**99 144**
v % HDP	**57,7**	**55,6**	**59,3**	**61,1**	**62,2**	**62,8**	**62,6**
D. Zmena hrubého dlhu prognóze v strednodobom pláne (MTP) v p.b.	**-0,1**	**-0,4**	**0,4**	**1,5**	**1,9**	**2,3**	**2,4**
z toho: príspevok zmeny prognózy nom. HDP	-0,1	-0,5	0,1	1,0	1,0	0,1	0,1
príspevok zmeny prognózy nom. dlhu	0,0	0,1	0,3	0,5	0,9	2,2	2,2
p.m. príspevok SR do ESM	*0*	*-1*	*0*	*0*	*0*	*0*	*0*

*Pozn.: * vrátane zmeny zdrojov subjektov mimo sektora verejnej správy. Plusové položky zvyšujú dlh verejnej správy k 31.12. príslušného roku, mínusové položky dlh znižujú. OS – očakávaná skutočnosť ku koncu roka; N – návrh rozpočtu verejnej správy.* Zdroj: MF SR

Príloha 4 – Jednorazové a dočasné opatrenia

Výročná správa o pokroku Slovenskej republiky 2025 počíta s nasledovnými jednorazovými a dočasnými opatreniami na horizonte rokov 2024 až 2028 podľa národnej metodiky.[31]

TABUĽKA 12 – Zoznam jednorazových a dočasných opatrení

(ESA 2010, v mil. eur)	2024	2025	2026	2027	2028
Čistý vplyv výdavkov vyvolaných vojnou na Ukrajine (ponížený o preplatenie z fondov EÚ)	-33	-15	-15	-	-
Čistý vplyv schém podpory súvisiace z vysokými cenami energií	-1 126	-292	-	-	-
Dočasné príjmy z nariadenia EÚ ohľadom nadmerných ziskov	167	-	-	-	-
Cenové stropy pre výrobcov elektrickej energie	6	-	-	-	-
Spolu	-987	-307	-15	0	0

Zdroj: MF SR

[31] Tieto opatrenia sa podľa metodiky EK však neklasifikujú ako jednorazové. Preto je v povinných tabuľkách uvedená pri jednorazových opatreniach nulová hodnota.

Príloha 5 – Diskrečné opatrenia (DRM a DEM)

Metodika EK definuje diskrečné príjmové opatrenia ako opatrenia legislatívneho charakteru[32] s vplyvom na príjmy verejnej správy. Ich vyhodnocovanie sa uskutočňuje pomocou tzv. dodatočných vplyvov (marginálnych zmien) týchto opatrení. Rozlišuje sa, či sa jedná o trvalé alebo jednorazové opatrenie. Trvalé opatrenie sa zaznamená s vplyvom v prvom roku (v čase nadobudnutia účinnosti) a v ostatných rokoch bez vplyvu. Inými slovami, zmena vplyvu opatrenia v nasledujúcich rokoch z dôvodu makroekonomického vývoja sa nezohľadňuje. Ak dochádza k rozdielnym vplyvom kvôli posunutej platnosti opatrenia zaznamená sa len marginálna zmena.[33] Pri jednorazových príjmových opatreniach sa zaznamenáva vplyv v jednom roku a v nasledujúcom výpadok v rovnakej sume, tzn. celkový vplyv opatrenia v dvoch po sebe idúcich rokoch je nulový.

TABUĽKA 13 – Diskrečné príjmové opatrenia – medziročné vplyvy opatrení (mil. eur, ESA2010)

Popis	2024	2025	2026	2027	2028
Zmena v registračnom poplatku motorového vozidla	-14	-	-	-	-
Prvotná implementácia účtovného štandardu IFRS 17 na poisťovne	3	-10	-17	-	-
Reforma II. piliera (automatický vstup, sporenie aj počas dôchodku, zníženie poplatkov)	-22	-	-	-	-
Zvýšenie sadzby odvodu z internetových hazardných hier	2	-	-	-	-
Minimálne poistné zo zdravotných odvodov	-6	-	-	-	-
Zrušenie koncesionárskych poplatkov RTVS	-41	-	-	-	-
Príjem z odvodu z nadmerných príjmov - elektrárne	-24	-6	-	-	-
Valorizácia správnych a súdnych poplatkov - od 1Q 2024	38	13	-	-	-
Zvýšenie poplatku za udržiavanie núdzových zásob ropy o 1 cent	33	-	-	-	-
Osobitný odvod pre Vodohospodársku výstavbu	-69	-43	-20	-20	-
Rozšírenie osobitného odvodu z podnikania v regulovaných odvetviach (banková daň)	328	-55	-34	-43	-130
Solidárny príspevok z činností v odvetviach ropy a iných	167	-167	-	-	-
Zavedenie minimálnej dane pre nadnárodné spoločnosti (dorovnávacia daň)	49	-	-	-	-
Zvýšenie sadzby spotrebnej dane z liehu	38	-	-	-	-
Zvýšenie sadzby zdravotného poistného zamestnávateľa o 1 p. b.	329	-	-	-	-329
Zmena sadzieb daní z nehnuteľností podľa VZN	114	15	-	-	-
Zvýšenie sadzieb poplatku za komunálny odpad podľa VZN	44	22	-	-	-
Odpustenie soc. odvodov zamestnávateľa za zamestnancov v potravinárskom priemysle	-11	35	-	-	-
Zavedenie spotrebnej dane zo sladených nápojov	-	78	-	-	-
Zvýšenie spotrebnej dane z tabakových výrobkov a výrobkov súvisiacich s tabakovými výrobkami	83	78	114	51	120
Predĺženie odpustenia soc. odvodov zamestnávateľov pre poľnohospodárov	-15	15	-	-	-
Úprava minimálnej DPPO a zmena hranice príjmu mikrodaňovníkov	117	-51	-	-	-
Pokles odvodu do II. piliera	371	-	-	-	-
Zvýšenie dane z príjmov právnických osôb na 24 %	-	458	-	-	-
Zníženie zdanenia nákladných vozidiel	-	-4	-	-	-
Úprava cien diaľničných známok a mýta (Eurovignette)	-3	90	51	-	-
Osobitný odvod z podnikania v regulovaných odvetviach (energie, fosílne palivá)	-	73	-	-	-
Úprava sadzby zrážkovej dane z dividend	-	5	-4	-	-
Zavedenie dane z finančných transakcií	-	501	167	-	-
Nepeňažný príjem oslobodený pri vozidlách s alternatívnym pohonom	-	-11	-	-	-
Oslobodenie úrokových výnosov zo štátnych dlhopisov zo základu osobitného odvodu	-	-49	-	-	-
Zvýšenie stropov pre platenie sociálnych odvodov	-	79	-	-	-
Superdpočet do priemyslu 4.0	-	-	-1	-	-
Navýšenie platby za poistencov štátu	-129	-88	275	-	-
Zákaz skládkovania komunálneho odpadu bez predúpravy	-	-	0	-15	-
Zmena sadzieb DPH (základná 23 % a dve znížené – 19 % a 5 %)	27	738	-	-	-
Daňové zvýhodnenie úrokových výnosov zo štátnych dlhopisov	-	-32	-20	-	-
Sezónna odvodovo-odpočítateľná položka na sociálne odvody a rozšírenie o ubytovanie a stravovanie	-	-3	-	-	-
Spolu	1410	1681	513	-27	-340

Zdroj: MF SR

Poznámka: (+) zlepšuje bilanciu verejnej správy, (–) zhoršuje bilanciu verejnej správy.

TABUĽKA 14 – Diskrečné výdavkové opatrenia – medziročné vplyvy opatrení (mil. eur, ESA2010)

Popis	2024	2025	2026	2027	2028
Spomalenie rastu dôchodkového veku	-18	-	-	-	-
Opatrenia v boji s pandémiou COVID-19 (očistené o EÚ fondy)	-91	-	-	-	-
Skorší odchod do dôchodku ženám, ktoré vychovali deti (ročníky 57 až 65)	1	-7	-14	-	-
Rozmrazenie výšky minimálneho dôchodku	34	-	-	-	-

[32] Rovnaké pravidlá platia aj pre výdavkové opatrenia s výnimkou, že nie všetky musia byť legislatívneho charakteru, keďže výdavky verejnej správy nie sú všetky dané zákonom.

[33] Názorným príkladom na vysvetlenie DRM môže byť prijaté legislatívne opatrenie s odhadovaným vplyvom 200. Opatrenie bolo zavedené v polovici roka, teda jeho celkový vplyv v danom roku predstavuje 100. V ďalšom roku narastie vplyv na celú sumu 200, ale marginálne sa zaznamená len rozdiel týchto dvoch vplyvov, t. j. 100. Kumulatívne je celkový vplyv 200, len je rozložený do dvoch rokov.

Zvýšenie prostriedkov na údržbu a opravy ciest 1. triedy	-10	-	-	-	-
Časový nesúlad dodávok (akrualizácia) vojenskej techniky	-45	1105	-223	585	-691
Navýšenie obranných výdavkov na 2 % od roku 2025	267	56	-	-	-
Výdavky spojené s vojnou na Ukrajine (očistené o EÚ fondy)	200	-18	-	-15	-
Súdna reforma a správne súdy (projekt súdnej mapy)	-15	-	-	-	-
Odchod do dôchodku po 40 odpracovaných rokoch	298	-	-274	-	-
Zrušenie krátenia príspevku na opatrovanie poberateľom dôchodkov	46	24	-	-	-
Kompenzácia rastúcich cien energií spolu (ponížené o EÚ fondy)	-1049	-814	-195	-	-
Kolektívne vyjednávanie zdravotníckych pracovníkov	-25	-	-	-	-
Stabilizačný príspevok pre pracovníkov v zariadeniach sociálnych služieb	-44	-	-	-	-
Opätovné zavedenie obedov zadarmo (2023)	66	-	-	-	-
Mimoriadna valorizácia dôchodkov od júla 2023	-524	-	-	-	-
Mimoriadna valorizácia rodičovského príspevku	-35	-	-	-	-
Novela školského zákona (posilnenie kapacít zamestnancov v školstve)	101	131	50	-	-
Rodičovský príspevok (na deti od 3 rokov neprijaté do škôlky)	5	-	-	-	-
Rozšírenie osobnej asistencie na školách	14	-	-	-	-
Navýšenie príspevku na bývanie v rámci pomoci v hmotnej núdzi	10	-	-	-	-
Zmena posudzovania invalidných dôchodkov	39	-	-	-	-
Výkonnostné zmluvy verejných vysokých škôl (VVŠ)	47	20	20	0	-
Zvýšenie výdavkov na výskum a vývoj (VaV)	50	145	146	17	99
Jednorazová dávka pre poberateľov dôchodkov vo výške 300 eur	-441	-	-	-	-
Zdvojnásobenie 13. dôchodku od roku 2024 a jeho následne zastropovanie	526	-	-	-	-
Kompenzácia nárastu hypotekárnych splátok	36	51	-	-	-
Zrušenie podpory zníženia koncovej ceny elektriny pre podniky	-40	-	-	-	-
Zvýšené výdavky na zdravotníctvo	263	-	-	-	-
Zrušenie dotovania nočnej železničnej dopravy a linky Košice/Prešov – Praha	-	-22	-	-	-
Zvýšenie osobných príplatkov zamestnancov súdov	-	33	-	-	-
Zlepšenie podmienok odmeňovania ozbrojených zložiek SR	47	111	-12	-2	-
Úspora na mzdách v ústrednej štátnej správe (5 % a následne 10 %)	-127	7	-173	-111	-
Vyššie financovanie materských škôl (presun materských škôl pod správu štátu)	-	53	-	-	-
Podpora priemyselných parkov (Valaliky, Šurany)	192	10	-116	-156	-8
Rozšírenie oblastí podpory Fondu na podporu umenia	-	10	-	-	-
Zvýšenie výdavkov na audiovizuálny priemysel	-	42	-	-	-
Zvýšenie výdavkov environmentálneho fondu (vyššia alokácia z emisných povoleniek)	-	41	-	-	-
Opatrenia súvisiace s príspevkami na opatrovanie (ZŤP deti, seniori a i.)	17	55	-	-	-
Zníženie valorizácie miezd zdravotníkov v roku 2025 na 3 % (prvé dva mesiace roka)	-	-67	67	-	-
Vznik nového ministerstva cestovného ruchu (vrátane opatrení na podporu športu a cestovného ruchu)	53	34	-	-	-
Daňový bonus na dieťa (pokles a následné zacielenie na nízkopríjmové skupiny)	-	-540	-	-	-
Zavedenie rodičovského dôchodku a jeho následná úprava na asignáciu 2 % z dane	-	-352	65	-	-
Navýšenie platby za poistencov štátu	-129	-88	275	-	-
Nešpecifikované opatrenia ministerstva MZ	-	-193	40	-	-
Spolu	-284	-174	-343	318	-601

Zdroj: MF SR

Poznámka: V prípade opatrení súvisiacich s pandémiou COVID-19 údaje odrážajú postupné odznievanie vplyvu zásahov prijatých na začiatku krízy. Keďže išlo o jednorazové opatrenia, spočiatku viedli k zvýšeniu výdavkov v inkrementálnom vyjadrení (čo zhoršovalo saldo), pričom ich účinok sa časom postupne zmierňoval (a tým sa zlepšoval vplyv na saldo).
Poznámka 2: (-) zlepšuje bilanciu verejnej správy, (+) zhoršuje bilanciu verejnej správy.

Príloha 6 – Povinné tabuľky

TABUĽKA 1a – Fiškálny záväzok		2024	2025
		rast v %	rast v %
Odporúčanie Rady EÚ			
1a	Čisté národne financované primárne výdavky (NFPV)	6,2	3,8
2a	Kumulatívny rast NFPV	6,2	10,3
Skutočnosť / prognóza			
1b	Čisté národne financované primárne výdavky (NFPV)	3,0	3,6
2b	Kumulatívny rast NFPV	3,0	6,6

Zdroj: MF SR

TABUĽKA 1b – Hlavné ukazovatele		2023	2024	2025
		% HDP	% HDP	% HDP
1	Čisté pôžičky poskytnuté / prijaté verejnej správy	-5,2	-5,3	-4,9
2	Štrukturálne saldo	-4,7	-5,6	-4,5
3	Primárne štrukturálne saldo	-3,5	-4,2	-2,9
4	Hrubý dlh	55,6	59,3	61,1
5	Zmena hrubého dlhu	-2,1	3,6	1,8

Zdroj: MF SR

TABUĽKA 2 – Makroekonomický scenár		2023	2023	2024	2025	2026
		mld. eur	rast v %	rast v %	rast v %	rast v %
Hrubý domáci produkt						
1	Reálny HDP		2,2	2,1	1,9	1,9
2	Deflátor HDP		10,1	3,6	3,1	3,4
3	Nominálny HDP	123,8	12,5	5,8	5,1	5,4
Dekompozícia reálneho HDP						
4	Konečná spotreba domácností a NISD		-3,1	2,9	1,6	1,8
5	Konečná spotreba verejnej správy		-2,5	3,7	1,3	1,2
6	Tvorba hrubého fixného kapitálu		4,0	1,8	8,9	-0,3
7	Zmena stavu zásob a čisté nadobudnutie cenností					
8	Export tovarov a služieb		-0,7	0,3	2,7	3,9
9	Import tovarov a služieb		-7,6	2,3	4,4	3,7
Príspevky k reálnemu HDP						
10	Domáci dopyt spolu		-4,9	3,7	3,1	1,2
11	Zmena stavu zásob a čisté nadobudnutie cenností		-2,7	0,9	0,6	0,6
12	Saldo zahraničného obchodu s výrobkami a službami		6,4	-1,6	-1,3	0,3
Deflátory a HICP						
13	Deflátor domácej spotreby		10,3	3,4	3,9	3,4
14	p.m. HICP		11,0	3,1	3,9	3,7
15	Deflátor spotreby verejnej správy		10,2	5,3	5,0	3,6
16	Deflátor investícií		9,1	0,2	4,1	3,9
17	Deflátor exportných cien		4,5	-1,5	3,3	3,6
18	Deflátor importných cien		4,2	-2,0	4,3	3,7
Trh práce						
19	Domáca zamestnanosť (v tisícoch ľudí, národné účty)		2434,1	2430,4	2438,3	2441,4

20	Priemerný ročný počet odpracovaných hodín na zamestnanca	1890,2	0,9	0,4	0,3	-0,2
21	Reálny HDP na zamestnanca		49,0	50,2	50,7	51,6
22	Reálny HDP na odpracovanú hodinu		0,4	2,0	1,5	2,0
23	Kompenzácie zamestnancov (mld. eur)		51,6	55,2	58,0	61,6
24	Kompenzácie na zamestnanca (= 23/19)		0,021	0,023	0,024	0,025
25	Nezamestnanosť (%)		5,8	5,3	5,3	5,2
Potenciálny produkt a jeho komponenty						
26	Potenciálne HDP		2,2	2,3	2,2	2,2
Príspevky v potenciálnemu rastu						
27	Práca		0,0	0,0	-0,1	-0,1
28	Kapitál		0,7	0,9	0,9	1,1
29	TFP		1,5	1,4	1,3	1,3
30	Produkčná medzera (% k potenciálnemu HDP)		0,0	-0,3	-0,5	-0,8

Zdroj: MF SR

TABUĽKA 3 – Externé predpoklady		2023	2024	2025	2026
1	Krátkodobá úroková miera (%, ročný priemer)	3,4	3,7	2,9	2,5
2	Dlhodobá úroková miera (%, ročný priemer)	3,7	3,6	3,5	3,4
3	Výmenný kurz USD/EUR (ročný priemer)	1,1	1,1	1,1	1,1
4	Výmenný kurz NAC/EUR (iba nečlenovia eurozóny)	-	-	-	-
5	Reálny rast svetovej ekonomiky, mimo EÚ (rast)	n/a	n/a	n/a	n/a
6	Reálny HDP EÚ (rast)	n/a	n/a	n/a	n/a
7	Svetový objem importu, mimo EÚ (rast)	n/a	n/a	n/a	n/a
8	Cena ropy (Brent, USD/barel)	88,9	89,1	85,5	83,0

Zdroj: MF SR

TABUĽKA 4 – Rozpočtový výhľad			2023	2023	2024	2025	2026
Príjmy		ESA kód	mld. eur	% HDP	% HDP	% HDP	% HDP
1	Dane na produkciu a import	D.2	14,8	11,9	11,4	12,6	12,5
2	Bežné dane z príjmu a bohatstva	D.5	9,7	7,9	8,2	8,3	8,2
3	Sociálne odvody	D.61	18,9	15,3	16,0	15,9	16,1
4	Ostatné bežné príjmy	P.11+P.12+P.131+D.39+D.4+D.7	7,2	5,8	6,0	6,9	5,4
5	Kapitálové dane	D.91	0,0	0,0	0,0	0,0	0,0
6	Ostatné kapitálové príjmy	D.92+D..99	2,4	1,9	0,3	0,3	0,6
7	Príjmy spolu (= 1+2+3+4+5+6)	TR	53,0	42,8	41,8	44,0	42,7
8	Z toho: Transfery z EÚ (akruálne)	D.7EU+D.9EU	3,3	2,7	1,8	2,8	2,1
9	Celkové príjmy bez transferov z EÚ (= 7-8)		49,7	40,1	40,0	41,2	40,7
10	p.m. Príjmové opatrenia (inkrement, bez financovania zo zdrojov EÚ)		-0,3	-0,2	1,1	1,2	0,4
10b	p.m. Zníženie príjmov financované transfermi z EÚ						
11	p.m. Jednorazové príjmy zahrnuté v projekcii (level, bez financovania zo zdrojov EÚ)		0,0	0,0	0,0	0,0	0,0
Výdavky		ESA kód	mld. eur	% HDP	% HDP	% HDP	% HDP
12	Kompenzácie zamestnancov	D.1	13,6	10,9	11,3	11,1	11,0

13	**Medzispotreba**	P.2	6,7	5,4	5,7	6,3	6,0
14	**Úrokové náklady**	D.41	1,4	1,2	1,4	1,6	1,6
15	**Sociálne dávky okrem naturálnych sociálnych transferov**	D.62	20,2	16,3	17,1	16,3	16,2
16	**Naturálne sociálne transfery**	D.632	4,3	3,5	3,7	4,1	3,8
17	**Subvencie**	D.3	4,2	3,4	1,7	1,1	0,7
18	**Ostatné bežné transfery**	D.29+(D.4-D.41)+D.5+D.7+D.8	2,5	2,0	2,1	2,4	3,4
19	**Tvorba hrubého fixného kapitálu**	P.51	4,4	3,5	3,6	4,9	3,6
20	**Z toho: Národne financované verejné investície**		2,5	2,0	2,9	3,6	3,1
21	**Kapitálové transfery**	D.9	2,1	1,7	0,5	1,0	1,0
22	**Ostatné kapitálové výdavky**	P.52+P.53+NP	0,2	0,2	0,1	0,1	0,0
23	**Výdavky spolu (= 12+13+14+15+16+17+18+19+21+22)**	TE	59,4	48,0	47,1	48,9	47,3
24	**Z toho: Výdavky financované z transferov z EÚ (= 8-10b)**		3,3	2,7	1,8	2,8	2,1
25	**Národne financované výdavky (= 23-24)**		56,1	45,3	45,3	46,1	45,2
26	**p.m. Národné spolufinancovanie fondov EÚ**		0,6	0,5	0,3	0,3	0,3
27	**p.m. Cyklická zložka dávok v nezamestnanosti**		0,0	0,0	0,0	0,0	0,0
28	**p.m. Jednorazové výdavky zahrnuté v projekcii (level, bez financovania zo zdrojov EÚ)**		0,0	0,0	0,0	0,0	0,0
29	**Čisté národne financované primárne výdavky (bez príjmových opatrení (= 25-26-27-28-14)**		54,1	43,7	43,6	44,2	43,3
Národne financované primárne výdavky					rast v %	rast v %	rast v %
30	**Rast čistých národne financovaných primárnych výdavkov**				3,0	3,6	2,3
Výsledok hospodárenia		ESA kód	mld. eur	% HDP	% HDP	% HDP	% HDP
31	**Výsledok hospodárenia (= 7-23)**	B.9	-6,4	-5,2	-5,3	-4,9	-4,5
32	**Primárny výsledok hospodárenia (= 31+14)**	B.9-D.41p	-5,0	-4,0	-3,9	-3,3	-2,9
Cyklické očistenie				% HDP	% HDP	% HDP	% HDP
33	**Štrukturálne saldo**		-	-3,5	-4,4	-4,5	-4,2
34	**Primárne štrukturálne saldo**		-	-2,4	-3,0	-2,9	-2,6
Dlh				% HDP	% HDP	% HDP	% HDP
35	**Hrubý dlh**		68,9	55,6	59,3	61,1	63,3
36	**Zmena hrubého dlhu**		5,4	-2,1	3,6	1,8	2,2
	Príspevky k zmene hrubého dlhu						
38	**Primárne saldo (= mínus 32)**			4,0	3,9	3,3	2,9
39	**Efekt snehovej gule**			-5,3	-1,6	-1,3	-1,5
40	**Úrokové náklady**			1,2	1,4	1,6	1,6
41	**Reálny rast HDP**			-0,7	-1,1	-1,1	-1,1
42	**Deflátor HDP**			-5,7	-1,9	-1,8	-2,0
43	**Zosúladenie deficitu a dlhu (= 36-38-39)**			-0,8	1,4	-0,3	0,8
			%	%	%	%	%
44	**p.m. Implicitná úroková miera dlhu (= 14 / dlh (t-1))**			2,2	2,7	2,8	2,8
Výdavky na obranu				% HDP	% HDP	% HDP	% HDP
45	**Celkové výdavky na obranu**	COFOG 2	1,5	1,2	1,4	2,3	2,0
46	**Investície v obrane**	COFOG 2, P.51g	-1,2	-1,0	0,2	1,1	0,8

Zdroj: MF SR

TABUĽKA 5 – Odhadovaný vplyv diskrečných príjmových opatrení

	Názov opatrenia	One-off	Príjmy/ Výdavky	ESA kód	2023 % HDP	2024 % HDP	2025 % HDP
1	Zmena v registračnom poplatku motorového vozidla	Nie	Príjmy		-0,01	-0,01	
2	Prvotná implementácia účtovného štandardu IFRS 17 na poisťovne	Nie	Príjmy		0,02	0,00	-0,01
3	Reforma II. piliera (automatický vstup, sporenie aj počas dôchodku, zníženie poplatkov)	Nie	Príjmy		-0,01	-0,02	
4	Zvýšenie sadzby odvodu z internetových hazardných hier	Nie	Príjmy		0,02	0,00	
5	Minimálne poistné zo zdravotných odvodov	Nie	Príjmy		0,02	0,00	
6	Zrušenie koncesionárskych poplatkov RTVS	Nie	Príjmy		-0,03	-0,03	
7	Príjem z odvodu z nadmerných príjmov - elektrárne	Nie	Príjmy		0,02	-0,02	0,00
8	Valorizácia správnych a súdnych poplatkov - od 1Q 2024	Nie	Príjmy			0,03	0,01
9	Zvýšenie poplatku za udržiavanie núdzových zásob ropy o 1 cent	Nie	Príjmy			0,03	
10	Osobitný odvod pre Vodohospodársku výstavbu	Nie	Príjmy		0,12	-0,05	-0,03
11	Rozšírenie osobitného odvodu z podnikania v regulovaných odvetviach (banková daň)	Nie	Príjmy			0,25	-0,04
12	Solidárny príspevok z činností v odvetviach ropy a iných	Nie	Príjmy		-0,33	0,13	-0,12
13	Zavedenie minimálnej dane pre nadnárodné spoločnosti (dorovnávacia daň)	Nie	Príjmy			0,04	
14	Zvýšenie sadzby spotrebnej dane z liehu	Nie	Príjmy		0,03	0,03	
15	Zvýšenie sadzby zdravotného poistného zamestnávateľa o 1 p. b.	Nie	Príjmy			0,25	
16	Zmena sadzieb daní z nehnuteľností podľa VZN	Nie	Príjmy		0,03	0,09	0,01
17	Zvýšenie sadzieb poplatku za komunálny odpad podľa VZN	Nie	Príjmy		0,03	0,03	0,02
18	Odpustenie soc. odvodov zamestnávateľa za zamestnancov v potravinárskom priemysle	Nie	Príjmy		-0,02	-0,01	0,03
19	Zavedenie spotrebnej dane zo sladených nápojov	Nie	Príjmy				0,06
20	Zvýšenie spotrebnej dane z tabakových výrobkov a výrobkov súvisiacich s tabakovými výrobkami	Nie	Príjmy			0,06	0,06
21	Predĺženie odpustenia soc. odvodov zamestnávateľov pre poľnohospodárov	Nie	Príjmy			-0,01	0,01
22	Úprava minimálnej DPPO a zmena hranice príjmu mikrodaňovníkov	Nie	Príjmy			0,09	-0,04
23	Pokles odvodu do II. piliera	Nie	Príjmy			0,28	
24	Zvýšenie dane z príjmov právnických osôb na 24 %	Nie	Príjmy				0,33
25	Zníženie zdanenia nákladných vozidiel	Nie	Príjmy				0,00
26	Úprava cien diaľničných známok a mýta (Eurovignette)	Nie	Príjmy		0,02	0,00	0,07
27	Osobitný odvod z podnikania v regulovaných odvetviach (energie, fosílne palivá)	Nie	Príjmy				0,05
28	Úprava sadzby zrážkovej dane z dividend	Nie	Príjmy				0,00
29	Zavedenie dane z finančných transakcií	Nie	Príjmy				0,36
30	Nepeňažný príjem oslobodený pri vozidlách s alternatívnym pohonom	Nie	Príjmy				-0,01
31	Oslobodenie úrokových výnosov zo štátnych dlhopisov zo základu osobitného odvodu	Nie	Príjmy				-0,04
32	Zvýšenie stropov pre platenie sociálnych odvodov	Nie	Príjmy				0,06
33	Superdpočet do priemyslu 4.0	Nie	Príjmy		-0,01		
34	Navýšenie platby za poistencov štátu	Nie	Príjmy			-0,10	-0,06
35	Zákaz skládkovania komunálneho odpadu bez predúpravy	Nie	Príjmy				
36	Zmena sadzieb DPH (základná 23 % a dve znížené – 19 % a 5 %)	Nie	Príjmy		-0,12	0,02	0,54
37	Daňové zvýhodnenie úrokových výnosov zo štátnych dlhopisov	Nie	Príjmy				-0,02
38	Sezónna odvodovo-odpočítateľná položka na sociálne odvody a rozšírenie o ubytovanie a stravovanie	Nie	Príjmy		-0,01		0,00
	Spolu				-0,24	1,08	1,22

TABUĽKA 6 – Granty z Plánu obnovy (RRF)	2020	2021	2022	2023	2024	2025	2026
Príjmy z RRF grantov	% HDP	% HDP	% HDP	% HDP	% HDP	% HDP	% HDP
1 **RRF granty zahrnuté v projekciách**		0,0	0,0	0,1	0,7	2,2	1,6
2 **Vyplatené RRF granty z EÚ**		0,8	0,4	1,2	0,6	1,0	1,1
Výdavky financované RRF grantami							
3 **Celkové bežné výdavky**		0,0	0,0	0,1	0,2	0,2	0,2
4 **Tvorba hrubého fixného kapitálu**		0,0	0,0	0,1	0,1	1,5	1,0
5 **Ostatné kapitálové výdavky**		0,0	0,0	0,0	0,4	0,5	0,5
6 **Celkové kapitálové výdavky (= 4+5)**		0,0	0,0	0,1	0,4	2,0	1,4
Iné výdavky financované z RRF							
7 **Zníženie daňových príjmov**							
8 **Iné výdavky s vplyvom na príjmy**							
9 **Finančné transakcie**							

Zdroj: MF SR

Príloha 7 – Vykazovanie členského štátu extrahované z 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	MEASURE TYPE: Not Defined (07/04/2025 11:11 AM) 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	MEASURE TYPE: Adopted (03/04/2025 12:55 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (04/04/2025 14:10 PM) 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.
Entry 2	MEASURE TYPE: Implemented (04/04/2025 12:59 PM) 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.
Entry 3	MEASURE TYPE: Announced (04/04/2025 14:11 PM) 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.
Entry 4	MEASURE TYPE: Adopted (04/04/2025 14:17 PM) 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.
Entry 5	MEASURE TYPE: Adopted (03/04/2025 12:55 PM) 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.
Entry 6	MEASURE TYPE: Adopted (03/04/2025 12:52 PM) 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.
Entry 7	MEASURE TYPE: Not defined (28/04/2025 18:37 PM) 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. 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 16:29 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (28/04/2025 16:26 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (28/04/2025 14:34 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (28/04/2025 14:33 PM) 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.
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	MEASURE TYPE: Not Defined (07/04/2025 13:10 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (04/04/2025 11:34 AM) 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.
Entry 3	MEASURE TYPE: Not Defined (28/04/2025 17:03 PM) 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.
Entry 4	MEASURE TYPE: Adopted (03/04/2025 13:11 PM) 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.
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	MEASURE TYPE: Implemented (04/04/2025 13:46 PM) Inter-ministerial programme for research, development and innovation: Programme budgeting of R&D&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&D&I Act, which will also provide it with a legal basis.
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	MEASURE TYPE: Announced (04/04/2025 14:35 PM) 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.
Entry 2	MEASURE TYPE: Announced (04/04/2025 10:43 AM) 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.
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	MEASURE TYPE: Not Defined (28/04/2025 16:47 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 (07/04/2025 13:38 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (28/04/2025 16:41 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (04/04/2025 11:19 AM) 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.
Entry 5	MEASURE TYPE: Not Defined (28/04/2025 16:32 PM) 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."
Entry 6	MEASURE TYPE: Not Defined (04/04/2025 10:54 AM) 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.
Entry 7	MEASURE TYPE: Not Defined (04/04/2025 10:38 AM) 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.
Entry 8	MEASURE TYPE: Not Defined (04/04/2025 10:27 AM) 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.
Entry 9	MEASURE TYPE: Not Defined (03/04/2025 15:06 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 10	MEASURE TYPE: Implemented (04/04/2025 13:55 PM)

	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 ÚVO continues to monitor and report performance indicators from a value-for-money perspective in public procurement.
Entry 11	MEASURE TYPE: Implemented (04/04/2025 13:52 PM) 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.
Entry 12	MEASURE TYPE: Implemented (04/04/2025 13:47 PM) 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.
Entry 13	MEASURE TYPE: Implemented (04/04/2025 13:45 PM) Inter-ministerial programme for research, development and innovation: Programme budgeting of R&D&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&D&I Act, which will also provide it with a legal basis.
Entry 14	MEASURE TYPE: Announced (04/04/2025 10:43 AM) 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.
Entry 15	MEASURE TYPE: Announced (28/04/2025 14:36 PM) 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.
Entry 16	MEASURE TYPE: Adopted (04/04/2025 14:17 PM) 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.
Entry 17	MEASURE TYPE: Adopted (04/04/2025 13:33 PM) 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.
Entry 18	MEASURE TYPE: Adopted (04/04/2025 10:59 AM) 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.
Entry 19	MEASURE TYPE: Adopted (03/04/2025 12:54 PM) 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.
Entry 20	MEASURE TYPE: Adopted (03/04/2025 12:52 PM)

	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	MEASURE TYPE: Not Defined (28/04/2025 17:07 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 2	MEASURE TYPE: Not Defined (28/04/2025 16:44 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 (04/04/2025 11:19 AM) 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.
Entry 4	MEASURE TYPE: Not Defined (04/04/2025 11:09 AM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 10:53 AM) 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.
Entry 6	MEASURE TYPE: Adopted (04/04/2025 11:12 AM) 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.
Entry 7	MEASURE TYPE: Adopted (03/04/2025 13:09 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 17:11 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 2	MEASURE TYPE: Not Defined (07/04/2025 13:10 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (04/04/2025 11:18 AM) 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.
Entry 4	MEASURE TYPE: Not Defined (04/04/2025 11:09 AM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 11:03 AM) 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.
Entry 6	MEASURE TYPE: Adopted (04/04/2025 11:12 AM) 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.
Entry 7	MEASURE TYPE: Adopted (03/04/2025 13:08 PM) 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.

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	MEASURE TYPE: Not Defined (28/04/2025 17:04 PM) 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.
Entry 2	MEASURE TYPE: Announced (28/04/2025 16:23 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (03/04/2025 14:09 PM) 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.
Entry 2	MEASURE TYPE: Announced (03/04/2025 14:30 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 3	MEASURE TYPE: Announced (03/04/2025 14:20 PM) 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.
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	MEASURE TYPE: Not Defined (07/04/2025 11:11 AM)

	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	MEASURE TYPE: Not Defined (28/04/2025 16:32 PM) 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.
Entry 3	MEASURE TYPE: Announced (03/04/2025 14:30 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 4	MEASURE TYPE: Adopted (03/04/2025 13:39 PM) 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.
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	MEASURE TYPE: Not Defined (28/04/2025 16:48 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.
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	MEASURE: Not defined (28/04/2025 18:39 PM) 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).
Entry 4	MEASURE: Not defined (28/04/2025 18:39 PM) 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.
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	MEASURE TYPE: Not Defined (07/04/2025 11:12 AM) 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	MEASURE TYPE: Adopted (03/04/2025 12:55 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 16:27 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (28/04/2025 14:34 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (28/04/2025 14:33 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (28/04/2025 16:30 PM) 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.
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	MEASURE TYPE: Not Defined (07/04/2025 13:10 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (28/04/2025 17:03 PM) 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.
Entry 3	MEASURE TYPE: Adopted (03/04/2025 13:12 PM) 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.
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.2023.3

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	MEASURE TYPE: Not Defined (28/04/2025 16:48 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 (07/04/2025 13:35 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (07/04/2025 13:29 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (07/04/2025 13:25 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (03/04/2025 13:23 PM) 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.
Entry 6	MEASURE TYPE: Not Defined (03/04/2025 14:12 PM) 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.
Entry 7	MEASURE TYPE: Not Defined (03/04/2025 15:04 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 (15/03/2024 14:13 PM) 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.
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	MEASURE TYPE: Not Defined (28/04/2025 16:48 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 (07/04/2025 13:34 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (07/04/2025 13:28 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (07/04/2025 13:24 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 11:35 AM) 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.
Entry 6	MEASURE TYPE: Not Defined (03/04/2025 15:04 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 7	MEASURE TYPE: Announced (03/04/2025 14:31 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 8	MEASURE TYPE: Announced (15/03/2024 14:13 PM) 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.
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	MEASURE TYPE: Not Defined (07/04/2025 13:28 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (03/04/2025 15:05 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 3	MEASURE TYPE: Announced (15/03/2024 14:13 PM) 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.
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	MEASURE TYPE: Not Defined (03/04/2025 15:05 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 2	MEASURE TYPE: Announced (15/03/2024 14:14 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (07/04/2025 13:34 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (04/04/2025 11:34 AM) 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.
Entry 3	MEASURE TYPE: Not Defined (03/04/2025 15:05 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 4	MEASURE TYPE: Announced (03/04/2025 14:30 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (04/04/2025 11:34 AM) 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.
Entry 2	MEASURE TYPE: Not Defined (03/04/2025 15:06 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.
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	MEASURE TYPE: Not Defined (28/04/2025 16:42 PM) 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.
Entry 2	MEASURE TYPE: Announced (15/03/2024 14:14 PM) 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.
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	MEASURE TYPE: Implemented (28/02/2023 10:38 AM) Extension of the Tax Revenue Forecast Committee mandate: The mandate of the Tax Revenue Forecast Committee was extended in 2022 with the goal of strenghtening the transparency of government budget preparation. Expenditures on disability, widow's and early pensions were added to the list of forecasted items.
Entry 2	MEASURE TYPE: Adopted (01/03/2023 11:50 AM) 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.
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	MEASURE TYPE: Not Defined (28/04/2025 16:37 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (04/04/2025 13:03 PM) 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.
Entry 3	MEASURE TYPE: Announced (01/03/2023 11:58 AM) 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.
Entry 4	MEASURE TYPE: Adopted (28/02/2023 13:14 PM) 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.
Entry 5	MEASURE TYPE: Adopted (28/02/2023 10:42 AM) 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.
Comments	

State of play

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

Measures	
Entry 1	MEASURE: Not defined (28/04/2025 18:39 PM) 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).
Entry 2	MEASURE: Not defined (28/04/2025 18:39 PM) 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.
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	MEASURE TYPE: Not Defined (07/04/2025 11:13 AM) 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	MEASURE TYPE: Adopted (03/04/2025 12:56 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 16:27 PM) 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.

Entry 2	MEASURE TYPE: Not Defined (28/04/2025 14:35 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (28/04/2025 14:33 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (28/04/2025 16:30 PM) 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.
Entry 5	MEASURE TYPE: Implemented (28/02/2023 10:41 AM) 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. It's goal is to apply findings from behavioral research on new policies and test their effectivness 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.
Entry 6	MEASURE TYPE: Implemented (28/02/2023 10:37 AM) Extension of the Tax Revenue Forecast Committee mandate: The mandate of the Tax Revenue Forecast Committee was extended in 2022 with the goal of strenghtening the transparency of government budget preparation. Expenditures on disability, widow's and early pensions were added to the list of forecasted items.
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	MEASURE TYPE: Not Defined (28/04/2025 16:49 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 (07/04/2025 13:35 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (07/04/2025 13:29 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (07/04/2025 13:25 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (03/04/2025 13:24 PM) 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.
Entry 6	MEASURE TYPE: Not Defined (03/04/2025 14:13 PM) 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.
Entry 7	MEASURE TYPE: Not Defined (03/04/2025 15:03 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: Implemented (28/02/2023 13:10 PM) 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.

Entry 9	MEASURE TYPE: Announced (01/03/2023 11:56 AM) 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.
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	MEASURE TYPE: Not Defined (03/04/2025 14:03 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (03/04/2025 15:03 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 3	MEASURE TYPE: Announced (15/03/2024 14:13 PM) 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.
Entry 4	MEASURE TYPE: Adopted (28/02/2023 13:15 PM) 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.
Comments	
State of play	

CSR 3 Subpart 3: and modernising the electricity network.

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 16:49 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 15:03 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.

Comments
State of play

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (07/04/2025 13:35 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (07/04/2025 13:29 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (07/04/2025 13:25 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (03/04/2025 13:24 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (03/04/2025 14:13 PM) 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.
Entry 6	MEASURE TYPE: Not Defined (03/04/2025 15:04 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 7	MEASURE TYPE: Announced (01/03/2023 11:57 AM) 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.
Comments	
State of play	

CSR 3 Subpart 5: Adjust renovation policies to accelerate and incentivise deep renovations of buildings.

Measures	
Entry 1	MEASURE TYPE: Not Defined (07/04/2025 13:35 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (03/04/2025 15:04 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 3	MEASURE TYPE: Adopted (28/02/2023 11:28 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 strenghten 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.
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	MEASURE TYPE: Implemented (28/02/2023 11:04 AM) 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.
Entry 2	MEASURE TYPE: Implemented (28/04/2022 18:06 PM) 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.
Entry 3	MEASURE TYPE: Implemented (27/04/2021 15:45 PM) 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). Estabilishing fix spending caps will help to reduce debt back to safe levels in the medium to long-term.
Entry 4	MEASURE TYPE: Implemented (27/04/2021 20:38 PM) 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-91 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.
Entry 5	MEASURE TYPE: Announced (01/03/2023 11:46 AM) 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.
Entry 6	MEASURE TYPE: Announced (27/04/2021 15:42 PM) 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).
Entry 7	MEASURE TYPE: Adopted (01/03/2023 11:49 AM)

	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	MEASURE TYPE: Adopted (27/04/2021 18:28 PM) 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 tha 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.
Entry 9	MEASURE TYPE: Adopted (27/04/2021 15:52 PM) 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 estabilished 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.
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	MEASURE TYPE: Not Defined (04/04/2025 14:19 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (04/04/2025 14:10 PM) 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.
Entry 3	MEASURE TYPE: Implemented (28/02/2023 13:03 PM) 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.
Entry 4	MEASURE TYPE: Implemented (28/02/2023 13:00 PM) 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

	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	MEASURE TYPE: Implemented (27/04/2021 16:05 PM) 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 facitilities 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.
Entry 6	MEASURE TYPE: Announced (04/04/2025 14:11 PM) 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.
Entry 7	MEASURE TYPE: Adopted (04/04/2025 14:16 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (04/04/2025 14:19 PM) 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.
Entry 2	MEASURE TYPE: Implemented (28/02/2023 13:08 PM) 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.
Entry 3	MEASURE TYPE: Implemented (28/04/2022 17:30 PM) 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.
Entry 4	MEASURE TYPE: Implemented (28/04/2022 17:28 PM) 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.
Entry 5	MEASURE TYPE: Implemented (27/04/2021 16:08 PM) 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.

Entry 6	MEASURE TYPE: Implemented (27/04/2021 16:08 PM) 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.
Entry 7	MEASURE TYPE: Announced (04/04/2025 14:12 PM) 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.
Comments	
State of play	

CSR.2020.2

CSR 2 Subpart 1: Provide adequate income replacement,

Measures	
Entry 1	MEASURE TYPE: Implemented (15/03/2024 13:18 PM) 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.
Entry 2	MEASURE TYPE: Implemented (15/03/2024 13:14 PM) 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.
Entry 3	MEASURE TYPE: Implemented (27/04/2021 16:22 PM) 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.
Entry 4	MEASURE TYPE: Implemented (11/12/2020 21:49 PM) 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.
Entry 5	MEASURE TYPE: Implemented (27/04/2021 16:21 PM) 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.
Entry 6	MEASURE TYPE: Adopted (28/02/2023 11:20 AM)

	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	MEASURE TYPE: Implemented (15/03/2024 13:34 PM) 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.
Entry 2	MEASURE TYPE: Implemented (15/03/2024 13:17 PM) 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)
Entry 3	MEASURE TYPE: Implemented (27/04/2021 16:44 PM) 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.
Entry 4	MEASURE TYPE: Implemented (27/04/2021 16:43 PM) 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.
Entry 5	MEASURE TYPE: Implemented (27/04/2021 16:42 PM) 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.
Entry 6	MEASURE TYPE: Implemented (27/04/2021 16:42 PM) 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.
Entry 7	MEASURE TYPE: Implemented (27/04/2021 16:38 PM) 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.
Entry 8	MEASURE TYPE: Adopted (28/02/2023 11:12 AM) Employment support for young people under 30: The 2030 National plan for strenghtening 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	MEASURE TYPE: Not Defined (04/04/2025 11:19 AM) 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.
Entry 6	MEASURE TYPE: Not Defined (04/04/2025 10:48 AM) 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.
Entry 7	MEASURE TYPE: Not Defined (28/04/2025 16:42 PM) 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.
Entry 8	MEASURE TYPE: Not Defined (28/04/2025 16:38 PM) 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.
Entry 9	MEASURE TYPE: Not Defined (04/04/2025 13:04 PM) 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.
Entry 10	MEASURE TYPE: Implemented (14/12/2020 09:29 AM) As a measure to support life-long learning, employers' expenditure on employee education is tax-exempt with effect from 2020.
Entry 11	MEASURE TYPE: Announced (27/04/2021 16:31 PM) 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.
Entry 12	MEASURE TYPE: Announced (11/12/2020 18:52 PM) Life-long learning culture will be promoted through a system of individual learning accounts.
Entry 13	MEASURE TYPE: Adopted (28/04/2025 16:35 PM) 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.
Entry 14	MEASURE TYPE: Adopted (28/02/2023 11:13 AM) Employment support for young people under 30: The 2030 National plan for strenghtening 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 15	MEASURE TYPE: Adopted (28/04/2022 18:03 PM) 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

	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	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 16:45 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 17:14 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	MEASURE TYPE: Not Defined (04/04/2025 11:19 AM) 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.
Entry 6	MEASURE TYPE: Not Defined (04/04/2025 11:10 AM) 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.
Entry 7	MEASURE TYPE: Not Defined (04/04/2025 11:03 AM) 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.

Entry 8	MEASURE TYPE: Not Defined (28/04/2025 16:33 PM) 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."
Entry 9	MEASURE TYPE: Not Defined (04/04/2025 10:54 AM) 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.
Entry 10	MEASURE TYPE: Not Defined (28/04/2025 16:42 PM) 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.
Entry 11	MEASURE TYPE: Implemented (28/02/2023 10:53 AM) 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 strenghtened, so that education and requalifiaction strategies can be adjusted to to labour market needs. The Alliance should actively contribute to readjusting the life-long education system.
Entry 12	MEASURE TYPE: Implemented (28/04/2022 18:05 PM) 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.
Entry 13	MEASURE TYPE: Implemented (27/04/2021 16:31 PM) 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.
Entry 14	MEASURE TYPE: Implemented (27/04/2021 16:29 PM) 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 atestation; first atestation 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).
Entry 15	MEASURE TYPE: Adopted (04/04/2025 11:13 AM) 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.
Entry 16	MEASURE TYPE: Adopted (04/04/2025 10:59 AM) 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.

Entry 17	MEASURE TYPE: Adopted (03/04/2025 13:09 PM) 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.
Entry 18	MEASURE TYPE: Adopted (28/02/2023 11:13 AM) Employment support for young people under 30: The 2030 National plan for strenghtening 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 19	MEASURE TYPE: Adopted (28/04/2025 16:35 PM) 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.
Entry 20	MEASURE TYPE: Adopted (28/04/2022 18:03 PM) 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.
Entry 21	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.
Entry 22	MEASURE TYPE: Adopted (28/04/2022 17:14 PM) 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 (RÚŠS) 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.
Entry 23	MEASURE TYPE: Adopted (27/04/2021 16:36 PM) 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.
Entry 24	MEASURE TYPE: Adopted (27/04/2021 16:25 PM) 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.

Comments
State of play

CSR.2020.3

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

Measures	
Entry 1	MEASURE TYPE: Implemented (28/04/2022 18:07 PM) 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.
Entry 2	MEASURE TYPE: Implemented (27/04/2021 16:50 PM) 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.
Entry 3	MEASURE TYPE: Implemented (27/04/2021 16:50 PM) 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.
Entry 4	MEASURE TYPE: Implemented (27/04/2021 16:48 PM) 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.
Entry 5	MEASURE TYPE: Implemented (27/04/2021 16:48 PM) 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.
Entry 6	MEASURE TYPE: Implemented (11/12/2020 23:16 PM) 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.
Comments	
State of play	

CSR 3 Subpart 2: Close digital infrastructure gaps.

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 16:45 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 (07/04/2025 13:30 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (28/04/2025 16:51 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 5	MEASURE TYPE: Not Defined (28/04/2025 16:30 PM) 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.
Entry 6	MEASURE TYPE: Not Defined (28/04/2025 16:27 PM) 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.
Entry 7	MEASURE TYPE: Not Defined (04/04/2025 10:39 AM) 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.
Entry 8	MEASURE TYPE: Not Defined (04/04/2025 10:35 AM) 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.
Entry 9	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 10	MEASURE TYPE: Not Defined (28/04/2025 16:37 PM) 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.
Entry 11	MEASURE TYPE: Not Defined (04/04/2025 13:04 PM) 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.
Entry 12	MEASURE TYPE: Implemented (28/02/2023 12:43 PM) 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.
Entry 13	MEASURE TYPE: Implemented (28/04/2022 19:10 PM) 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.
Entry 14	MEASURE TYPE: Implemented (28/04/2022 18:28 PM) 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.
Entry 15	MEASURE TYPE: Announced (04/04/2025 10:45 AM) 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.
Entry 16	MEASURE TYPE: Announced (27/04/2021 16:56 PM) 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.
Entry 17	MEASURE TYPE: Adopted (04/04/2025 14:06 PM) 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.
Entry 18	MEASURE TYPE: Adopted (28/02/2023 11:25 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 strenghten 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 19	MEASURE TYPE: Adopted (28/02/2023 10:43 AM) 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.

Entry 20	MEASURE TYPE: Adopted (28/04/2022 19:14 PM) 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.
Entry 21	MEASURE TYPE: Adopted (28/04/2022 18:33 PM) 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)).
Entry 22	MEASURE TYPE: Adopted (27/04/2021 18:48 PM) In March 2021, the Government has approved its new strategy for broad-band connection in the form of a national plan.
Entry 23	MEASURE TYPE: Adopted (27/04/2021 18:24 PM) 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.
Comments	
State of play	

CSR 3 Subpart 3: Front-load mature public investment projects

Measures	
Entry 1	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 2	MEASURE TYPE: Implemented (04/04/2025 13:50 PM) 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.
Entry 3	MEASURE TYPE: Implemented (04/04/2025 13:46 PM) Inter-ministerial programme for research, development and innovation: Programme budgeting of R&D&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&D&I Act, which will also provide it with a legal basis.
Entry 4	MEASURE TYPE: Implemented (28/04/2022 19:22 PM) 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.

Entry 5	MEASURE TYPE: Adopted (28/04/2022 19:24 PM) 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.
Comments	
State of play	

CSR 3 Subpart 4: and promote private investment to foster the economic recovery.

Measures	
Entry 1	MEASURE TYPE: Not Defined (04/04/2025 14:28 PM) 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.
Entry 2	MEASURE TYPE: Implemented (27/04/2021 18:50 PM) Super-deduction of expenses for R&D is becoming more generous and is used by a growing number of companies. In 2020, the amount of deductible expenses for R&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.
Entry 3	MEASURE TYPE: Adopted (28/02/2023 11:25 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 strenghten 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 4	MEASURE TYPE: Adopted (27/04/2021 17:21 PM) 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 attractivity of rental housing. Changes can also increase rental housing subsidies` take up.
Comments	
State of play	

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	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 (07/04/2025 13:36 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (07/04/2025 13:29 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (07/04/2025 13:26 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (03/04/2025 13:24 PM) 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.
Entry 6	MEASURE TYPE: Not Defined (03/04/2025 14:12 PM) 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.
Entry 7	MEASURE TYPE: Not Defined (28/04/2025 16:37 PM) 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.
Entry 8	MEASURE TYPE: Not Defined (04/04/2025 13:04 PM) 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.
Entry 9	MEASURE TYPE: Not Defined (03/04/2025 14:59 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 10	MEASURE TYPE: Implemented (15/03/2024 14:22 PM) 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.

Entry 11	MEASURE TYPE: Implemented (15/03/2024 14:18 PM) 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.
Entry 12	MEASURE TYPE: Implemented (28/02/2023 13:09 PM) 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.
Entry 13	MEASURE TYPE: Announced (03/04/2025 14:31 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 14	MEASURE TYPE: Announced (01/03/2023 11:55 AM) 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.
Entry 15	MEASURE TYPE: Announced (27/04/2021 20:39 PM) 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.
Entry 16	MEASURE TYPE: Announced (11/12/2020 22:05 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 17	MEASURE TYPE: Adopted (28/02/2023 13:13 PM) 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.
Entry 18	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 19	MEASURE TYPE: Adopted (28/02/2023 11:26 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 strenghten 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 20	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 21	MEASURE TYPE: Adopted (27/04/2021 17:12 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 22	MEASURE TYPE: Adopted (27/04/2021 17:03 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 23	MEASURE TYPE: Adopted (27/04/2021 18:54 PM) The Low-Carbon Strategy was approved by the Governement 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)

	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.
Entry 2	MEASURE TYPE: Implemented (28/04/2022 17:23 PM) 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.
Entry 3	MEASURE TYPE: Implemented (28/04/2022 17:22 PM) 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.
Entry 4	MEASURE TYPE: Announced (03/04/2025 14:31 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 5	MEASURE TYPE: Announced (15/03/2024 14:21 PM) 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.
Entry 6	MEASURE TYPE: Announced (03/04/2025 14:17 PM) 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.
Entry 7	MEASURE TYPE: Adopted (28/04/2022 17:25 PM) 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.
Entry 8	MEASURE TYPE: Adopted (27/04/2021 17:17 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 Slovac Republic has been announced, in cooperation with the European Commission and OECD.
Entry 9	MEASURE TYPE: Adopted (27/04/2021 17:17 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.
Comments	
State of play	

CSR.2020.4

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (04/04/2025 14:04 PM) 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.
Entry 2	MEASURE TYPE: Implemented (04/04/2025 13:48 PM) 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.
Entry 3	MEASURE TYPE: Implemented (28/02/2023 13:16 PM) 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.
Entry 4	MEASURE TYPE: Announced (04/04/2025 14:35 PM) 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.
Entry 5	MEASURE TYPE: Announced (04/04/2025 10:45 AM) 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.
Entry 6	MEASURE TYPE: Announced (27/04/2021 18:09 PM) 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.
Entry 7	MEASURE TYPE: Adopted (04/04/2025 14:05 PM) 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.
Comments	
State of play	

CSR 4 Subpart 2: Ensure a favourable business environment

Measures	
Entry 1	MEASURE TYPE: Not Defined (04/04/2025 10:39 AM) 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.
Entry 2	MEASURE TYPE: Not Defined (03/04/2025 15:02 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 3	MEASURE TYPE: Not Defined (04/04/2025 10:34 AM) 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.
Entry 4	MEASURE TYPE: Not Defined (04/04/2025 14:28 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 13:29 PM) 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.
Entry 6	MEASURE TYPE: Implemented (04/04/2025 13:48 PM) 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.
Entry 7	MEASURE TYPE: Implemented (01/03/2023 11:53 AM) 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.
Entry 8	MEASURE TYPE: Implemented (28/02/2023 13:15 PM) 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.
Entry 9	MEASURE TYPE: Implemented (28/02/2023 12:44 PM) 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.
Entry 10	MEASURE TYPE: Implemented (28/04/2022 17:41 PM) 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.
Entry 11	MEASURE TYPE: Implemented (28/04/2022 17:37 PM)

	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.
Entry 12	MEASURE TYPE: Implemented (28/04/2022 17:35 PM) 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.
Entry 13	MEASURE TYPE: Implemented (27/04/2021 18:10 PM) 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.
Entry 14	MEASURE TYPE: Implemented (27/04/2021 18:13 PM) 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.
Entry 15	MEASURE TYPE: Announced (04/04/2025 10:44 AM) 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.
Entry 16	MEASURE TYPE: Announced (01/03/2023 12:43 PM) 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.
Entry 17	MEASURE TYPE: Announced (27/04/2021 18:12 PM) 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.
Entry 18	MEASURE TYPE: Announced (14/12/2020 09:31 AM) A second round of anti-bureaucratic measures was announced in December 2020 by the Ministry of Economy.
Entry 19	MEASURE TYPE: Adopted (03/04/2025 13:40 PM) 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.
Entry 20	MEASURE TYPE: Adopted (28/02/2023 11:27 AM) 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.

Entry 21	MEASURE TYPE: Adopted (28/04/2022 19:06 PM) 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.
Entry 22	MEASURE TYPE: Adopted (27/04/2021 18:11 PM) 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.
Comments	
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CSR 4 Subpart 3: and quality public services through enhanced coordination and policy-making.

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 17:11 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 2	MEASURE TYPE: Not Defined (28/04/2025 16:49 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 3	MEASURE TYPE: Not Defined (28/04/2025 17:12 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (04/04/2025 14:19 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 10:38 AM) 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.
Entry 6	MEASURE TYPE: Not Defined (04/04/2025 14:04 PM) 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.

Entry 7	MEASURE TYPE: Implemented (15/03/2024 13:34 PM) 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.
Entry 8	MEASURE TYPE: Implemented (28/02/2023 13:16 PM) 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.
Entry 9	MEASURE TYPE: Implemented (28/02/2023 12:45 PM) 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.
Entry 10	MEASURE TYPE: Implemented (28/04/2022 18:09 PM) 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.
Entry 11	MEASURE TYPE: Announced (04/04/2025 13:22 PM) 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.
Entry 12	MEASURE TYPE: Announced (04/04/2025 10:44 AM) 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.
Entry 13	MEASURE TYPE: Announced (15/03/2024 14:20 PM) 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.
Entry 14	MEASURE TYPE: Adopted (04/04/2025 14:16 PM) 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.
Entry 15	MEASURE TYPE: Adopted (03/04/2025 13:39 PM) 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.
Entry 16	MEASURE TYPE: Adopted (28/02/2023 11:27 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 strenghten 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 17	MEASURE TYPE: Adopted (28/04/2022 19:08 PM) 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

	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	MEASURE TYPE: Adopted (28/04/2022 19:06 PM) 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.
Entry 19	MEASURE TYPE: Adopted (28/04/2022 18:35 PM) 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)).
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Implemented (15/03/2024 13:33 PM) 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.
Entry 2	MEASURE TYPE: Announced (27/04/2021 18:08 PM) 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.
Entry 3	MEASURE TYPE: Adopted (28/04/2022 17:42 PM) 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.
Entry 4	MEASURE TYPE: Adopted (27/04/2021 19:08 PM) 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.
Entry 5	MEASURE TYPE: Adopted (11/12/2020 22:17 PM) 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.
Entry 6	MEASURE TYPE: Adopted (27/04/2021 18:18 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Implemented (11/12/2020 22:26 PM) 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.
Entry 2	MEASURE TYPE: Adopted (28/04/2022 19:27 PM) 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.
Entry 3	MEASURE TYPE: Adopted (11/12/2020 22:28 PM) 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.
Entry 4	MEASURE TYPE: Adopted (11/12/2020 22:24 PM) 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.
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	MEASURE TYPE: Not Defined (07/04/2025 13:12 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (04/04/2025 14:10 PM) 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.
Entry 3	MEASURE TYPE: Implemented (28/02/2023 13:07 PM) 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.
Entry 4	MEASURE TYPE: Implemented (28/02/2023 11:03 AM) 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.

Entry 5	MEASURE TYPE: Implemented (28/02/2023 10:40 AM) Extension of the Tax Revenue Forecast Committee mandate: The mandate of the Tax Revenue Forecast Committee was extended in 2022 with the goal of strenghtening the transparency of government budget preparation. Expenditures on disability, widow's and early pensions were added to the list of forecasted items.
Entry 6	MEASURE TYPE: Implemented (28/04/2022 19:20 PM) 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.
Entry 7	MEASURE TYPE: Implemented (28/04/2022 19:18 PM) 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.
Entry 8	MEASURE TYPE: Implemented (28/04/2022 18:31 PM) 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.
Entry 9	MEASURE TYPE: Implemented (28/04/2022 17:27 PM) 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.
Entry 10	MEASURE TYPE: Implemented (11/12/2020 22:26 PM) 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.
Entry 11	MEASURE TYPE: Announced (04/04/2025 14:12 PM) 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.
Entry 12	MEASURE TYPE: Announced (01/03/2023 11:45 AM) 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.
Entry 13	MEASURE TYPE: Announced (28/02/2023 11:06 AM) 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

	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	MEASURE TYPE: Adopted (03/04/2025 12:53 PM) 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.
Entry 15	MEASURE TYPE: Adopted (04/04/2025 14:15 PM) 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.
Entry 16	MEASURE TYPE: Adopted (01/03/2023 11:51 AM) 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 17	MEASURE TYPE: Adopted (28/04/2022 19:43 PM) 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.
Entry 18	MEASURE TYPE: Adopted (28/04/2022 19:40 PM) 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.
Entry 19	MEASURE TYPE: Adopted (11/12/2020 22:25 PM) 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.
Comments	
State of play	

CSR.2019.2

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (28/04/2025 16:56 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 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 3	MEASURE TYPE: Not Defined (07/04/2025 13:12 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (04/04/2025 11:20 AM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 11:10 AM) 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.
Entry 6	MEASURE TYPE: Not Defined (04/04/2025 11:04 AM) 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.
Entry 7	MEASURE TYPE: Not Defined (28/04/2025 16:34 PM) 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."
Entry 8	MEASURE TYPE: Not Defined (04/04/2025 10:54 AM) 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.
Entry 9	MEASURE TYPE: Not Defined (28/04/2025 16:42 PM) 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.
Entry 10	MEASURE TYPE: Implemented (28/02/2023 10:52 AM) 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 strenghtened, so that education and requalifiaction strategies can be adjusted to to labour market needs. The Alliance should actively contribute to readjusting the life-long education system.
Entry 11	MEASURE TYPE: Implemented (28/02/2023 10:45 AM) Implementation of measures and recommedations 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 fesibility 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
Entry 12	MEASURE TYPE: Implemented (28/04/2022 18:05 PM) 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.
Entry 13	MEASURE TYPE: Implemented (14/12/2020 09:29 AM) As a measure to support life-long learning, employers' expenditure on employee education is tax-exempt with effect from 2020.
Entry 14	MEASURE TYPE: Implemented (11/12/2020 22:43 PM) 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.
Entry 15	MEASURE TYPE: Implemented (27/04/2021 18:36 PM) 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 atestation; first atestation 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).
Entry 16	MEASURE TYPE: Announced (27/04/2021 18:33 PM) 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.
Entry 17	MEASURE TYPE: Announced (11/12/2020 22:44 PM) Life-long learning culture will be promoted through a system of individual learning accounts.
Entry 18	MEASURE TYPE: Adopted (04/04/2025 11:13 AM) 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.
Entry 19	MEASURE TYPE: Adopted (04/04/2025 11:00 AM) 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.

Entry 20	MEASURE TYPE: Adopted (03/04/2025 13:10 PM) 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.
Entry 21	MEASURE TYPE: Adopted (28/04/2025 16:35 PM) 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.
Entry 22	MEASURE TYPE: Adopted (28/04/2022 18:02 PM) 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.
Entry 23	MEASURE TYPE: Adopted (24/04/2022 12:07 PM) 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.
Entry 24	MEASURE TYPE: Adopted (27/04/2021 18:33 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Implemented (27/04/2021 18:41 PM) 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.
Entry 2	MEASURE TYPE: Adopted (27/04/2021 18:37 PM)

	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.
Entry 3	MEASURE TYPE: Adopted (11/12/2020 22:29 PM) 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 is 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.
Comments	
State of play	

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

Measures	
Entry 1	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 2	MEASURE TYPE: Not Defined (07/04/2025 13:12 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (07/04/2025 13:11 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (04/04/2025 11:20 AM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 11:04 AM) 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.
Entry 6	MEASURE TYPE: Not Defined (04/04/2025 10:49 AM) 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

	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	MEASURE TYPE: Implemented (28/04/2022 18:00 PM) 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.
Entry 8	MEASURE TYPE: Implemented (27/04/2021 18:45 PM) 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.
Entry 9	MEASURE TYPE: Implemented (27/04/2021 18:44 PM) 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.
Entry 10	MEASURE TYPE: Implemented (27/04/2021 18:44 PM) 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.
Entry 11	MEASURE TYPE: Implemented (27/04/2021 18:44 PM) 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.
Entry 12	MEASURE TYPE: Announced (28/04/2025 16:24 PM) 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.
Entry 13	MEASURE TYPE: Announced (15/03/2024 13:30 PM) 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.
Entry 14	MEASURE TYPE: Announced (04/04/2025 13:23 PM) 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.
Entry 15	MEASURE TYPE: Adopted (04/04/2025 11:13 AM) 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.
Entry 16	MEASURE TYPE: Adopted (03/04/2025 13:10 PM) 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.
Entry 17	MEASURE TYPE: Adopted (28/02/2023 10:51 AM) 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.
Entry 18	MEASURE TYPE: Adopted (28/04/2022 17:51 PM) 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.
Entry 19	MEASURE TYPE: Adopted (24/04/2022 12:14 PM) 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.
Entry 20	MEASURE TYPE: Adopted (27/04/2021 18:44 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.
Comments	
State of play	

CSR.2019.3

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

Measures	
Entry 1	MEASURE TYPE: Announced (11/12/2020 22:50 PM) 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.
Entry 2	MEASURE TYPE: Adopted (28/02/2023 13:06 PM) 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).
Comments	
State of play	

CSR 3 Subpart 2: research and innovation,

Measures	
Entry 1	MEASURE TYPE: Not Defined (07/04/2025 13:38 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (04/04/2025 14:23 PM) 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.
Entry 3	MEASURE TYPE: Implemented (04/04/2025 13:53 PM) 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.
Entry 4	MEASURE TYPE: Implemented (04/04/2025 13:50 PM) 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.
Entry 5	MEASURE TYPE: Implemented (04/04/2025 13:46 PM) Inter-ministerial programme for research, development and innovation: Programme budgeting of R&D&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&D&I Act, which will also provide it with a legal basis.
Entry 6	MEASURE TYPE: Implemented (15/03/2024 13:07 PM)

	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	MEASURE TYPE: Implemented (15/03/2024 13:06 PM) 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.
Entry 8	MEASURE TYPE: Implemented (28/04/2022 18:27 PM) 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.
Entry 9	MEASURE TYPE: Implemented (27/04/2021 18:46 PM) 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.
Entry 10	MEASURE TYPE: Implemented (11/12/2020 22:51 PM) Super-deduction of expenses for R&D is becoming more generous and is used by a growing number of companies. In 2020, the amount of deductible expenses for R&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&D investments.
Entry 11	MEASURE TYPE: Adopted (28/04/2022 18:26 PM) 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.
Comments	
State of play	

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

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 14:38 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: Announced (11/12/2020 22:53 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.
Entry 4	MEASURE TYPE: Adopted (28/02/2023 13:11 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.
Comments	
State of play	

CSR 3 Subpart 4: digital infrastructure,

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 (07/04/2025 13:30 PM) 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.
Entry 4	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 5	MEASURE TYPE: Not Defined (04/04/2025 13:05 PM) 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.
Entry 6	MEASURE TYPE: Not Defined (04/04/2025 10:35 AM) 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.

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: Not Defined (28/04/2025 16:38 PM) 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.
Entry 9	MEASURE TYPE: Implemented (28/02/2023 10:44 AM) Implementation of measures and recommedations 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 fesibility 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
Entry 10	MEASURE TYPE: Implemented (28/04/2022 19:11 PM) 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.
Entry 11	MEASURE TYPE: Implemented (28/04/2022 18:31 PM) 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.
Entry 12	MEASURE TYPE: Announced (27/04/2021 18:47 PM) 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.
Entry 13	MEASURE TYPE: Adopted (04/04/2025 14:06 PM) 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.
Entry 14	MEASURE TYPE: Adopted (28/02/2023 10:44 AM) 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.
Entry 15	MEASURE TYPE: Adopted (28/04/2022 19:12 PM) 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.
Entry 16	MEASURE TYPE: Adopted (28/04/2022 18:36 PM) 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)).

Entry 17	MEASURE TYPE: Adopted (27/04/2021 18:48 PM) In March 2021, the Government has approved its new strategy for broad-band connection in the form of a national plan.
Entry 18	MEASURE TYPE: Adopted (27/04/2021 18:47 PM) 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.
Comments	
State of play	

CSR 3 Subpart 5: energy efficiency,

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 (07/04/2025 13:36 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (07/04/2025 13:30 PM) 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.
Entry 4	MEASURE TYPE: Not Defined (07/04/2025 13:26 PM) 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.
Entry 5	MEASURE TYPE: Not Defined (04/04/2025 11:35 AM) 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.
Entry 6	MEASURE TYPE: Not Defined (03/04/2025 14:13 PM) 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.
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 strenghten 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 Slovac 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 Governement 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: competitiveness of small and medium-sized enterprises,

Measures	
Entry 1	MEASURE TYPE: Not Defined (07/04/2025 13:38 PM) 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.
Entry 2	MEASURE TYPE: Not Defined (07/04/2025 13:26 PM) 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.
Entry 3	MEASURE TYPE: Not Defined (04/04/2025 14:28 PM) 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.
Entry 4	MEASURE TYPE: Implemented (28/04/2022 17:38 PM) 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.
Entry 5	MEASURE TYPE: Implemented (27/04/2021 18:58 PM) 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.
Entry 6	MEASURE TYPE: Announced (28/04/2025 14:37 PM) 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.

Entry 7	MEASURE TYPE: Announced (15/03/2024 13:29 PM) 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.
Entry 8	MEASURE TYPE: Announced (27/04/2021 18:58 PM) 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.
Entry 9	MEASURE TYPE: Announced (14/12/2020 09:31 AM) A second round of anti-bureaucratic measures was announced in December 2020 by the Ministry of Economy.
Entry 10	MEASURE TYPE: Adopted (27/04/2021 18:57 PM) 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.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (04/04/2025 11:35 AM) 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.
Entry 2	MEASURE TYPE: Not Defined (28/04/2025 17:03 PM) 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.
Entry 3	MEASURE TYPE: Implemented (28/02/2023 12:47 PM) 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.
Entry 4	MEASURE TYPE: Implemented (28/04/2022 17:48 PM) 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.
Entry 5	MEASURE TYPE: Announced (04/04/2025 13:23 PM)

	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.
Entry 6	MEASURE TYPE: Announced (01/03/2023 12:43 PM) 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.
Entry 7	MEASURE TYPE: Adopted (03/04/2025 13:12 PM) 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.
Entry 8	MEASURE TYPE: Adopted (28/02/2023 11:24 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 strenghten 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 9	MEASURE TYPE: Adopted (28/04/2022 17:47 PM) 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.
Entry 10	MEASURE TYPE: Adopted (27/04/2021 18:59 PM) 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.
Entry 11	MEASURE TYPE: Adopted (27/04/2021 18:59 PM) 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 attractivity of rental housing. Changes can also increase rental housing subsidies` take up.
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	MEASURE TYPE: Implemented (04/04/2025 13:55 PM) 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 ÚVO continues to monitor and report performance indicators from a value-for-money perspective in public procurement.
Entry 2	MEASURE TYPE: Announced (27/04/2021 19:05 PM) 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.
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	MEASURE TYPE: Implemented (15/03/2024 13:35 PM) 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.
Entry 2	MEASURE TYPE: Implemented (15/03/2024 13:33 PM) 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.
Entry 3	MEASURE TYPE: Implemented (15/03/2024 13:32 PM) 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.
Entry 4	MEASURE TYPE: Implemented (28/02/2023 13:17 PM) 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.
Entry 5	MEASURE TYPE: Implemented (28/04/2022 17:46 PM) 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.
Entry 6	MEASURE TYPE: Announced (27/04/2021 19:06 PM) 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.
Entry 7	MEASURE TYPE: Adopted (28/04/2022 17:43 PM) 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.

Entry 8	MEASURE TYPE: Adopted (27/04/2021 19:08 PM) 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.
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	MEASURE TYPE: Announced (04/04/2025 14:36 PM) 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.
Entry 2	MEASURE TYPE: Announced (04/04/2025 10:46 AM) 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.
Entry 3	MEASURE TYPE: Announced (27/04/2021 20:40 PM) 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.
Entry 4	MEASURE TYPE: Adopted (27/04/2021 20:40 PM) 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.
Comments	
State of play	

Príloha 8 – Vykazovanie členského štátu extrahované z rozhrania FENIX

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 kindergarden 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 debarrierisa tion 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 unitscreated)	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