

THE OECD TAX-BENEFIT MODEL FOR SLOVENIA

Description of policy rules for 2020



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Preface

This report provides a detailed description of the tax and benefit rules in the Slovenia as they apply to individuals of working age and their dependent children. It also includes outputs from the [OECD Tax-Benefit model \(TaxBEN\)](#), which puts all these complex rules into a unified methodological framework that enables international comparisons of how tax liabilities and benefit entitlements affect the disposable income of families in different labour-market circumstances.

TaxBEN calculates tax liabilities and benefit entitlements for a broad set of *hypothetical* families (“vignettes”), e.g. a married couple of 40 years old adults with two children aged 4 and 6. A user-friendly [web interface](#) allows users to access the model and run calculations for a wide range of family and labour market characteristics, including the age and number of children, age of adults, economic activity of adult members, working hours, hourly wages, unemployment duration, years of social security contributions, etc. The OECD has updated the model annually since 2001 for most OECD and EU countries.

TaxBEN’s policy scope includes the main taxes on employment income (earnings), social contributions paid by individuals and by employers, as well as the main cash and near-cash benefit programmes, including unemployment benefits, family benefits, guaranteed minimum-income benefits, cash housing benefits, and employment-conditional benefits. Disability benefits as well as maternity and parental leaves benefits are available for a subset of countries and years. The most important policy areas that are outside the scope of the model include taxes on wealth (e.g. taxes on immovable and unmovable properties, including local taxes), indirect taxes (e.g. VAT), early-retirement benefits, sickness benefits and in-kind transfers (e.g. free school meals, subsidised transport and free health care).

This report describes the policy rules that are relevant for family, individual and labour market characteristics that are within the scope of the TaxBEN model. The **Annex** provides information on other cash benefits and taxes on employment incomes that can be relevant for some members of the working-age population but are not included in the model.

Reading notes and further details on the scope and content of this report

- The **reference date** for policy rules described in this report is **January 1, 2020**.
- **Guidelines for completing and updating this report** are provided [here](#).
- Further information on the model, model results, and related analytical reports is available on the [project website](#). A [methodology](#) document provides a full description of the assumptions underlying the model as well as the model choices that users can make. The symbol  in the text provides a link to a glossary of technical terms.
- Section titles provide the names of taxes and benefits as they are known in the country: first, direct translation into English, then (in brackets) the name in the national language.
- In order to facilitate transparency between the policy descriptions and the associated code in the model, the variable names are indicated in the text in square brackets using the following format: **[variable name]**, for instance: **[AW]** for the average wage.
- Text coloured in blue describes COVID-19 related measures that Slovenia implemented after the reference policy date (1st of January 2020). These policies are *not* part of the TaxBEN model for 2020.

The OECD tax-benefit model for Slovenia: Policy rules in 2020

1. Reference wages

Average wage [**AW**]: The OECD tax-benefit model uses Secretariat estimates of the average full-time wage (available [here](#)).¹ If Secretariat estimates are not available yet, the model uses wage projections obtained by applying forecasted wage growth² to the latest available wage estimate.

The minimum wage [**MIN**] in 2020 (in force since 1 January 2020) is EUR 940.58 per month. The annual minimum wage is computed by multiplying the minimum monthly wage (as of January 1, 2020) by 12, i.e. EUR 940.58* 12 = EUR 11,287.

2. Unemployment benefits

2.1. Unemployment insurance (*Zavarovanje za primer brezposelnosti*)

Variable names: [**UI_p**; **UI_s**]

This is an unemployment insurance benefit. It is contributory, not means-tested and is taxable. 

2.1.1. Eligibility conditions

Age: No age conditions.

Contribution/employment history: Unemployment insurance rights may be obtained by an unemployed person who was insured for at least nine months in the previous 24 months before the unemployment occurred. Those with an insurance period ranging from six to nine months in the previous 24 months who are aged under 30 are also eligible. Unemployed persons fulfilling conditions for old age retirement (60 years of age, 40 years of effective contribution period) or occupational pensions are not eligible.

Behavioural requirements and related eligibility conditions:  TaxBEN assumes that the following compulsory conditions are satisfied when simulating unemployment benefits.³ The conditions for receipt of unemployment benefits are that the claimant:

¹ Average Wages are estimated by the Centre for Tax Policy and Administration at the OECD. For more information on methodology see the latest Taxing Wages publication.

² Wage growth projections are based on [OECD Economic Outlook](#) and [EU economic forecasts](#) (for non-OECD countries).

³ Details on behavioural requirements and sanction provisions for unemployment benefits are reported in regularly updated companion reports, see [Immervoll and Knotz \(2018\)](#), [Langenbacher \(2015\)](#) and [Venn \(2011\)](#).

- is unemployed involuntarily (i.e. through no fault of their own or against their will),
- is registered at the Employment Service of Slovenia,
- applied for benefits within 30 days of the termination of employment,
- is capable of work,
- is actively seeking employment and
- is prepared to accept any appropriate or suitable employment offered by the Employment Service or another provider of employment brokerage services.

Benefits can be terminated if the claimant ceases to be registered with the public employment service, refuses to enter an active employment policy programme or breaches an obligation arising from the contract on entering an active employment policy programme, refuses to accept appropriate or suitable employment, does not make efforts during a job interview, does not provide information requested, engages in occasional or regular illegal employment, or refuses to sign an employment plan. Since January 2018, there has been a gradual sanctioning of violations of obligations regarding active job search. Recipients of unemployment benefit are sanctioned by the reduction of unemployment benefit for 30% of the last paid amount for the first violation of the obligation, and the benefit ceases to be paid after a second violation.

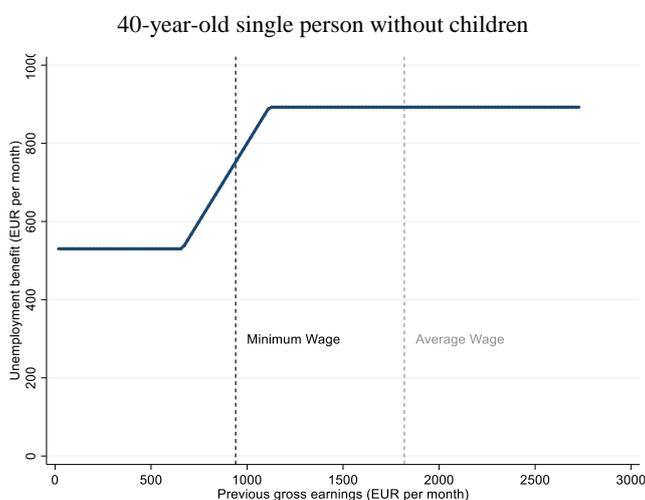
2.1.2. Benefit amount

Calculation base: The cash benefit assessment basis is the average monthly salary during the eight months prior to the month unemployment begins. For those under 30, the assessment basis is the average monthly salary during the five months prior to the month unemployment begins.

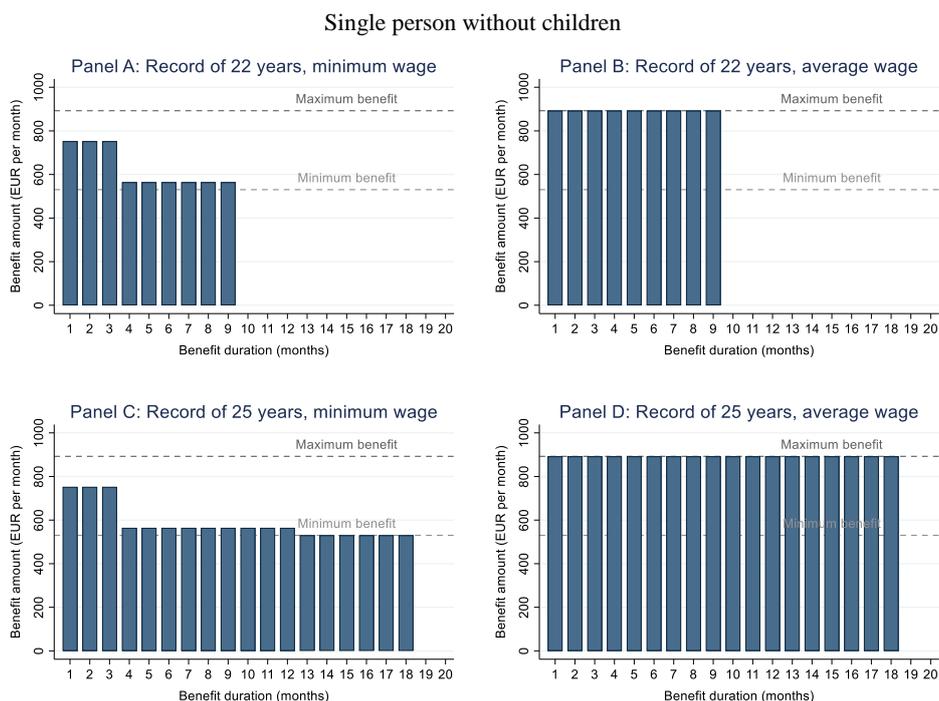
Benefit amount: Unemployment benefit rates are as follows:

- For the first three months (the third month is included): 80% of the reference basis, or 60% if the claimant fails to register as unemployed within the notice period;
- For the following nine months (i.e. from the 4th to 12th month, included): 60% of the reference basis.
- After 12 months: 50% of the reference basis.

The benefit amount is subject to minimum and maximum amounts. The minimum benefit amount is EUR 530.19 per month, though this does not apply if the claimant was previously working part time. The maximum monthly benefit amount is EUR 892.50 (before tax).

Figure 1. Unemployment benefit amount by previous earnings

Note: Unemployment benefit amount does not depend on family structure. Calculations assume a long and continuous employment record of 22 years. The figure shows amounts in the 2nd month of benefit receipt.
Source: OECD Tax-Benefit Model.

Figure 2. Unemployment benefit amount by employment record and previous wage

Note: The figure shows amounts and duration of unemployment benefit received by a person with different employment record and previous earnings. Four cases are selected to show different outcomes:

- Panel A shows a 40-year-old person with 22 years of employment record and previous wage equal to the minimum wage.
- Panel B shows a 40-year-old person with 22 years of employment record and previous wage equal to the average wage.
- Panel C shows a 55-year-old person with more than 25 years of employment record and previous wage equal to the minimum wage.
- Panel D shows a 55-year-old person with more than 25 years of employment record and previous wage equal to the average wage.

Source: OECD Tax-Benefit Model.

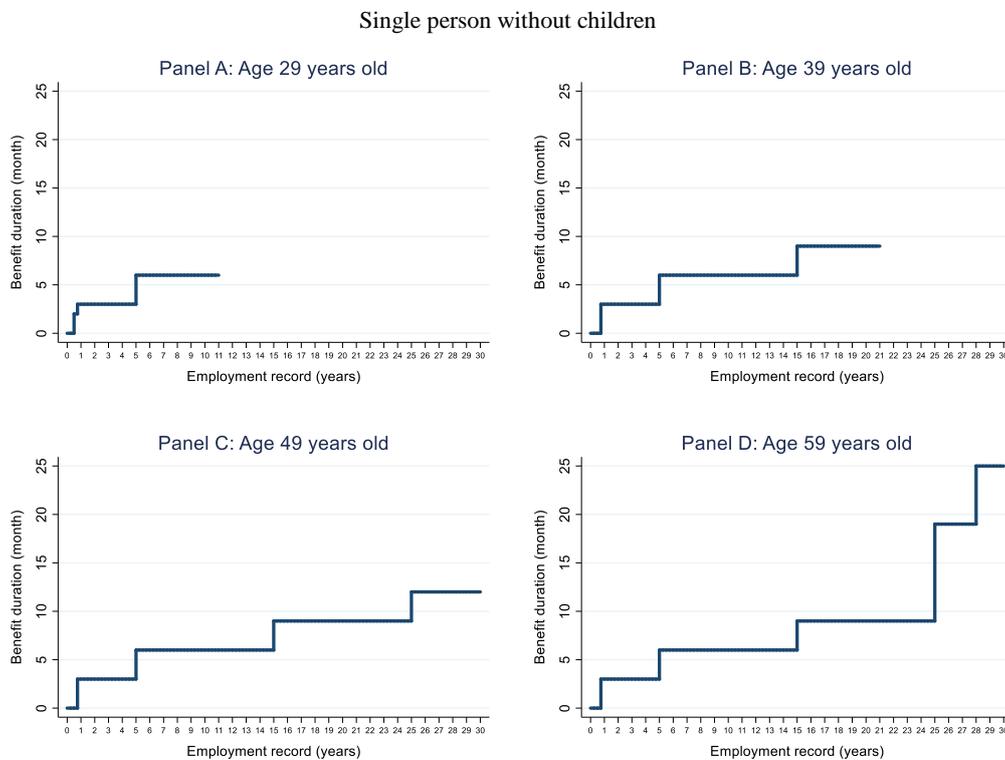
2.1.3. Benefit duration

Unemployment benefit duration depends upon the claimant's insurance contribution record as follows:

- 2 months if the insurance period ranges from 6 to 9 months (only for those aged under 30).
- 3 months for insurance of 9 to 5 years,
- 6 months for insurance of 5 to 15 years,
- 9 months for insurance of 15 to 25 years,
- 12 months for insurance of 25 years or more,
- 19 months for those aged over 53 with an insurance period of more than 25 years,
- 25 months for insured persons over 58 years of age with an insurance period of more than 28 years.

Benefits can be reclaimed after obtaining a new insurance period of at least 9 months (or 6 months for those aged under 30). However, in this case the insurance period from which the right to cash benefit had been already assessed and the insurance period used to receive cash benefits shall not be included in the insurance period for the assessment of benefit duration. This provision does not apply to those who are older than 57 years of age, or have accumulated an insurance period of more than 35 years.

Figure 3. Unemployment benefit duration by age and employment record



Note: The figure shows unemployment benefit duration for 29-, 39-, 49- and 59-year-old person by previous employment record. It is assumed that a person can start working at 19 years old. Thus, the maximum employment record cannot exceed person's age minus 18.

Source: OECD Tax-Benefit Model.

2.1.4. Means test

The benefit is not means-tested.

2.1.5. Tax treatment

The benefit is taxable.

2.1.6. Interactions with other components of the tax-benefit system

Unemployment insurance benefits can be received alongside all other benefits, however they are included in the income definition for the means tests for social assistance, housing benefit and family benefits.

2.1.7. Combining benefit receipt and employment/starting a new job

The insured person who seeks full-time employment and signs a part-time employment contract of less than 20 hours per week retains the right to receive a proportionate part of the gross unemployment benefit, and pay a proportionate part of contributions for pension and disability insurance, for the difference to full-time employment (also see Article 66 of the ZUTD).

For instance, if the insured person works 20% of full time, i.e. 8 hours a week, he or she can keep 20% of their previous gross unemployment benefit (before taxes and social security contribution payments), whereas if the person works 45% of full time i.e. 18 hours a week, he or she can retain 45% of their previous unemployment benefit. The entitlements lasts until the right to unemployment benefits expires.

The benefit can be received alongside any other benefits. However, it is included in the income definition for the means tests for social assistance, housing benefit and family benefits.

TaxBEN note: according to the methodology underlying the OECD tax-benefit model, the partial unemployment benefit described above is defined as an ‘into-work’ benefit.⁴ Into-work benefits whose amounts or rules are linked to other out-of-work benefits (like the partial unemployment benefit in Slovenia) are included in the same variable of the benefit to which they depend (e.g. ‘Unemployment Benefit’).

Since January 2018, an unemployment insurance benefit recipient who starts a full time job (i.e. 40 hours a week) retains the right to receive part of their last paid cash unemployment insurance benefit until the right to unemployment insurance benefits expires, but for no more than 12 months after the start of the new employment.⁵ To be entitled to the benefit, a claimant must be a recipient of unemployment insurance and have a low- or middle level of education or be educated for a profession for which there is

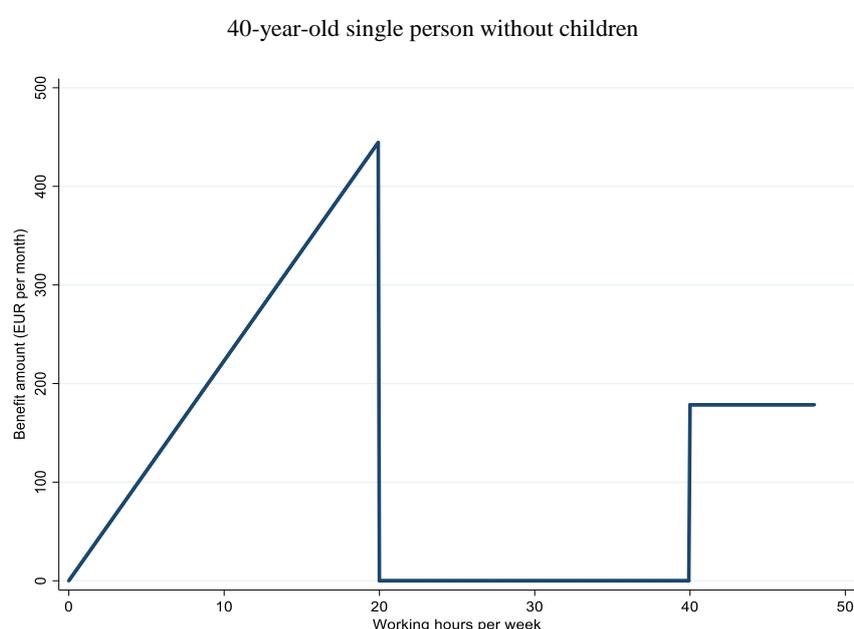
⁴ Into-work benefits are cash benefits paid to those who are out of work and move into a formal employment relationship, either full time or part time. These benefits can be related to previous out-of-work benefit entitlements, e.g. for the calculation of the amount and the duration, or take the form of lump-sum grants.

⁵ Unemployment insurance benefit recipients can also receive payment for work done on the basis of a contract other than employment contract (e.g. a service contract). In this case, half of earnings above EUR 200 per month are deducted from the unemployment benefit amount. This situation is not simulated in the TaxBEN model.

low demand who has moved into full-time employment (other than employment in public works programmes).⁶

The amount is 20% of the last unemployment benefit payment. Because a person who moves into full time employment pays already social security contributions and income taxes for his or her full time job, the 20% of the last unemployment benefit amount refers to the *gross* unemployment benefit amount, i.e. the amount paid before social security contribution and income tax payments. The benefit can be received until unemployment benefit entitlement would have expired, or for 12 months, whichever is shorter. The benefit is taxable and is included in the income definition for the means tests of social assistance (Section 3.1), housing benefit (Section 3.2) and family benefits (Section 4).

Figure 4. Unemployment benefit amount by current working hours



Note: The figure shows the amount of unemployment benefit that a jobseeker can retain after starting a new part-time or full-time job. The jobseeker has an employment record of 22 years and the previous wage equal to the average wage. After receiving unemployment benefit for two months, the jobseeker finds a new employment with an hourly wage equal to the average wage. The figure shows the amount of the unemployment benefit that this person continues receiving at the 2nd month of employment in a new job.
Source: OECD Tax-Benefit Model.

3. Social assistance and housing benefits

3.1. Financial social assistance (*denarna socialna pomoč*)

Variable name: **[SA]**

This is a non-contributory benefit, means-tested and not taxable.

Financial Social Assistance is a social benefit which acts as a final safety-net. It is provided to individuals and families who are unable to secure their material needs for reasons beyond their control. The purpose of Financial Social Assistance is to provide for

⁶ It is assumed that this condition is met in the TaxBEN model.

minimum needs at a level which allows basic subsistence. There are two types of Financial Social Assistance: Ordinary (described in this Section and simulated in the TaxBEN model) and Extraordinary (not simulated and described in the Annex).

3.1.1. Eligibility conditions

All Slovenian citizens who have permanent residence in the Republic of Slovenia, foreigners who have a permit for permanent residence in the Republic of Slovenia and permanent residence, persons granted international protection and their family members who have on the basis of the right to family reunification a residence permit in the Republic of Slovenia and have their permanent or temporary residence in the Republic of Slovenia, and those entitled on the basis of international agreements ratified by the Republic of Slovenia may apply for Financial Social Assistance.

There is no age restriction for Financial Social Assistance, however those above normal retirement age (63 for women and 65 for men) can apply for Supplementary Allowance.

Financial Social Assistance is not granted to persons whose income is below the minimum income for reasons which they could or can influence or who, without valid reasons, reject, avoid or abandon activities which could or can lead to employment or to another method of increasing their family's income. This could include termination of a job for specified reasons, failure to register with the body responsible for employment, unjustified rejection of an appropriate work, unjustified abandonment of the exercise of a right which could influence the social situation of the person or his or her family members, unwillingness to accept the call for concluding the contract on means of support, refusal to conclude or failure to implement the specified activities to address individual social problems, serving a prison sentence or the loss of the means of subsistence or of any income for the reasons within the claimant's control.

Recipients of Financial Social Assistance must accept any employment after receiving Financial Social Assistance for nine of the previous 12 months.

The Act on exercising the rights from public funds defines the order of rights to be claimed from public funds. The first right to be claimed is Child Allowance (if the individual has children), and the second is Financial Social Assistance (followed by the Supplementary Allowance and State Scholarship). This means that in case of a family with children, the family must claim Child Allowance first, and then this income is taken into account when calculating Financial Social Assistance Entitlement.

3.1.2. Benefit amount

The level of Financial Social Assistance is linked to the Basic Minimum Income (*osnovni minimalni dohodek*). The amount of Financial Social Assistance and Supplementary Allowance is therefore adjusted in parallel with adjustments of the Basic Minimum Income.

As of January 1 2020, the Basic Minimum Income is EUR 402.18 per month.

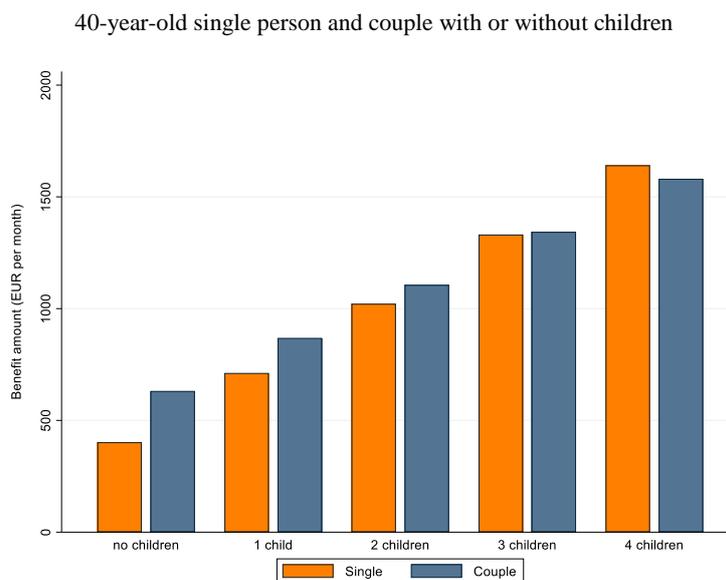
The amount of the Financial Social Assistance for a single person is the difference between the BMI and the person's total income. For a family, it is determined as the difference between the BMI for the whole family, i.e. by the sum of the amounts of minimum income for each family member (outlined below) and the family's total income.

The minimum monthly income for each family member is as follows:

- first adult, or a single person or an adult who is in institutional care: 100% of the BMI,

- first adult, or a single person who is working between 60 and 128 hours per month: 126% of the BMI,
- first adult, or a single person who is working more than 128 hours per month: 151% of the BMI,
- a single person aged between 18 and 26, registered with the Employment Service living at the same address as their parents, provided that the parents have means to support themselves: 70% of the BMI,
- every next adult person working less than 60 hours per month: 57% of the BMI,
- every next adult person working between 60 and 128 hours per month: 70% of the BMI,
- every next adult person working more than 128 hours per month: 83% of the BMI,
- each child of the claimant, as long as they are obliged to support these children in accordance with the rules governing their duty of maintenance: 59% of the BMI.
- increase for each child in a single-parent family if no subsistence benefits for child support are received: 18% of the BMI.

Figure 5. Financial social assistance for out-of-work families



Note: The figure shows maximum amount of financial social assistance for a jobless family with no income. Results assume no receipt of unemployment benefits, family benefits or any other benefits that are usually included in the means test for social assistance benefit.

Source: OECD Tax-Benefit Model.

3.1.3. Benefit duration

The duration of Financial Social Assistance can be up to 3 months when granted for the first time. It can then be prolonged for 6 months if circumstances remain unchanged. In special cases (families with someone above normal retirement age and other relevant circumstances) benefits may be granted for a maximum of 12 months. Permanent assistance is given to those whose social status is not likely to improve and who fulfil

other specified conditions, such as those above normal retirement age, with a permanent incapacity for work, or permanent unemployability and no property. However, Financial Social Assistance may be renewed if the circumstances giving rise to entitlement remain unchanged.

3.1.4. Means test

The monthly amount of Financial Social Assistance is the difference between corresponding thresholds and total monthly income of an individual or family. This includes earnings, unemployment benefits and family benefits, minus income tax and social security contributions. It also includes inheritance, gifts, income from agricultural and entrepreneurial activities and all wages and earnings of an individual or his family members which are subject to income tax, as well as non-taxable personal earnings. However, the following income sources are not taken into account:

- subsidies paid from the State budget for specific purposes,
- housing subsidies for young families,
- one-off cash assistance under the legislation governing the protection against natural and other disasters,
- one-off solidarity assistance from a trade union,
- compensation for damaged things that were available for defence needs or protection against natural disasters,
- income associated with agricultural and forestry activity,
- scholarships and other benefits paid to students,
- benefits for covering tuition fees, transport and housing,
- support for education or training fees and transport or lodging costs,
- transport to work and food allowances,
- cash assistance from humanitarian and disability organisations and charities up to the amount of the minimum income for the individual or family

Child allowance is taken into account, with the exception of the additional amount for a one-parent family, and the addition for children who are not enrolled in kindergarten, minus 20% of the amount of child allowance for the first child in the first income bracket (see Table 1 in Section 4.1).

Furthermore, all real estate and personal property (e.g. financial assets and vehicles) are also taken into account with some exceptions, such as the family's primary residence, personal vehicles worth less than EUR 11,261.04, bank loans received by the person exclusively for the purchase or construction of housing, cash worth up to three times the Basic Minimum Income for a single person, or, for a family up to three times the Basic Minimum Income with a limit of EUR 2,500.00. Note, however that the TaxBEN model does not simulate these conditions relating to assets, and thus implicitly assumes that the family's total assets are under these thresholds.

3.1.5. Tax treatment

The benefit is not taxable.

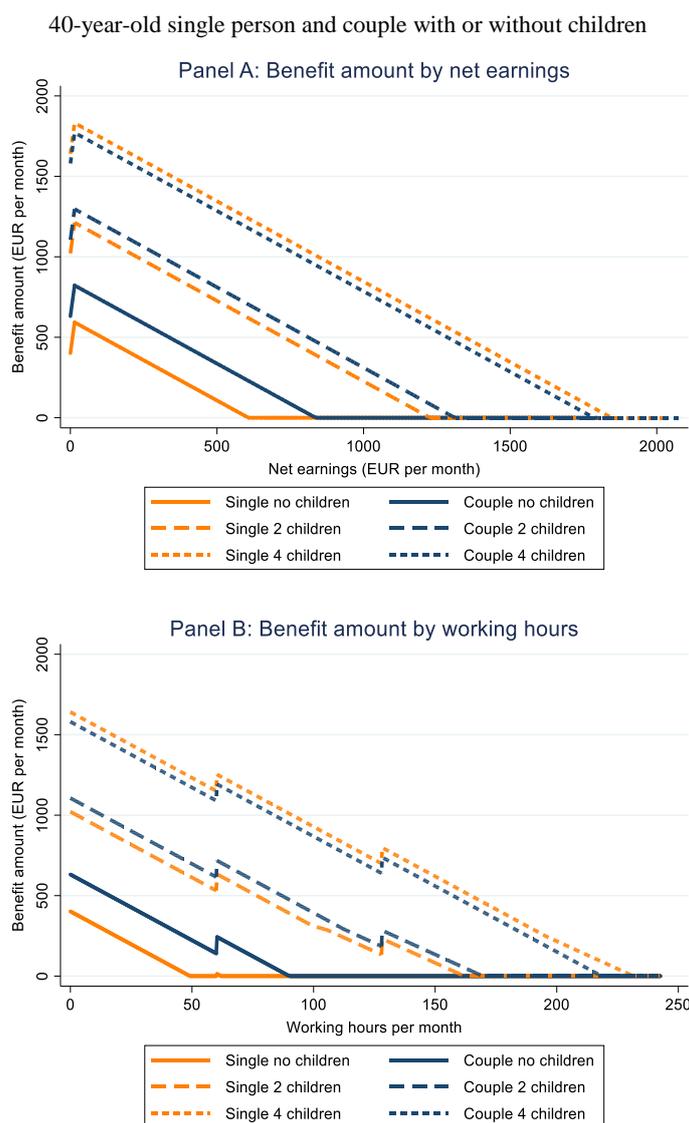
3.1.6. Interaction with other components of the tax-benefit system

Financial Social Assistance can be received alongside all other benefits, but is included in the income definition for the housing benefit means test.

3.1.7. Combining benefit receipt and employment/starting a new job

No restrictions, but earnings from work are included in the income definition for the means test (see Section 3.1.4 above).

Figure 6. Financial social assistance for working families



3.2. *Housing benefit (subvencija najemnine)*

Variable name: **[HB]**

This is a non-contributory benefit, means-tested and not taxable.

3.2.1. *Eligibility conditions*

Housing benefit (HB) can be claimed by households who are renting and whose income is under certain threshold.

3.2.2. *Benefit amount*

Housing benefit is based on the actual rent paid by a household up to a maximum. The maximum rent varies by household size as follows:

Size of the Household	Upper limit of HB per month (in EUR)
1 member	85
2 members	125
3 members	152
4 members	180
5 members	208
6 members	235

In all cases, the claimant must pay 20% of the rent. If the claimant's ability to pay is less than 20% of the rent, then they are entitled to HB of 80% of the rent.

3.2.3. *Benefit duration*

The right to housing benefit is recognised by a decision for a period not exceeding one year, but it is possible to re-claim if still eligible.

3.2.4. *Means test*

Tenants in rented housing are entitled to housing benefit if their income and the income of persons included in the lease do not exceed the level of their Minimum Income without the increase for work activity, increased by 30% of their established income and by the amount of not-for-profit rent.

3.2.5. *Tax treatment*

Housing Benefit is not taxable.

3.2.6. *Interaction with other components of the tax-benefit system*

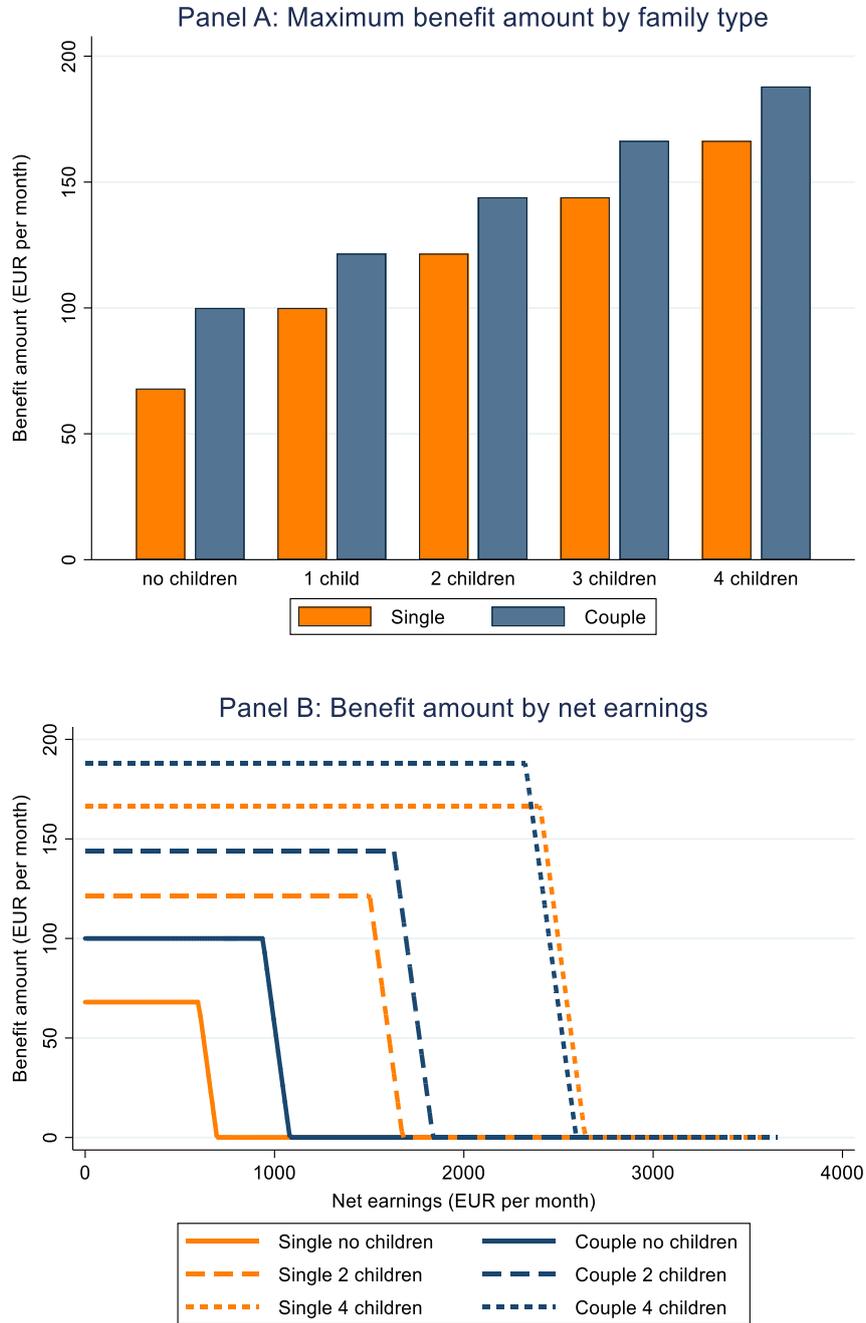
It is possible to receive housing benefit together with all other benefits. Other benefits are included in the income definition for the means test as described in Section 3.2.4 above.

3.2.7. *Combining benefit receipt and employment/starting a new job*

Housing benefit receipt can be combined with employment if the means-test and other eligibility conditions are satisfied. There are no special rules for those who find employment during receipt of housing benefit.

Figure 7. Housing benefit

40-year-old single person and couple with or without children



Note: Results assume no receipt of unemployment benefits, family benefits, social assistance benefit or any other benefits that are usually included in the means test for housing benefit. Panel A shows the maximum housing benefit amount for a jobless family with no income. Panel B shows the reduction in the housing benefit amount when one adult starts working full time at various earnings levels. The rent for all family types is assumed to equal 20% of the average wage.

Source: OECD Tax-Benefit Model.

4. Family benefits

4.1. Family benefit (*družinski prejemek*)

Variable name: **[FB]**

This is a non-contributory benefit, it is means-tested and is not taxable.

4.1.1. Eligibility conditions

The claimant (one of the parents or a guardian) must have a dependent child under 18.

4.1.2. Benefit amount

Child benefit provides parents with low incomes with additional support when the income per family members does not exceed the maximum limit of income bracket. All amounts are net income (as defined in Section 4.1.4 below).

Table 1. Child benefit amounts in 2020 (EUR/month)

Income bracket	Income per family member as a % of average earnings (EUR)	Amount for each child until the end of the primary school, or up to the age of 18 (EUR)			Amount for each child in high school, ⁷ but not exceeding 18 years (EUR)		
		1st child	2nd child	3rd and subsequent child	1st child	2nd child	3rd and subsequent child
1	Up to EUR 188.02	117.05	128.75	140.47	117.05	128.75	140.47
2	over EUR 188.03 to EUR 313.37	100.08	110.63	121.12	100.08	110.63	121.12
3	over EUR 313.38 to EUR 376.05	76.27	85.25	94.19	76.27	85.25	94.19
4	over EUR 376.06 to EUR 438.72	60.16	68.64	77.28	60.16	68.64	77.28
5	over EUR 438.73 to EUR 553.63	49.19	57.41	65.57	49.19	57.41	65.57
6	over EUR 553.64 to EUR 668.53	31.17	39.01	46.81	31.17	39.01	46.81
7	over EUR 668.54 to EUR 856.56	23,38	31,17	39,01	29,52	37,31	50,84
8	Over EUR 856.57 to EUR 1.034.14	20,36	28,16	35,95	23,43	31,23	40,85

For lone parent families, these amounts are increased by 30%.

If a pre-school child does not attend kindergarten, the amount of the child benefit is increased by 20%. This 20% increase is paid for children under age of 4.

In addition to child benefit there are following supplementary allowances available (note that these are not included in the TaxBEN model):

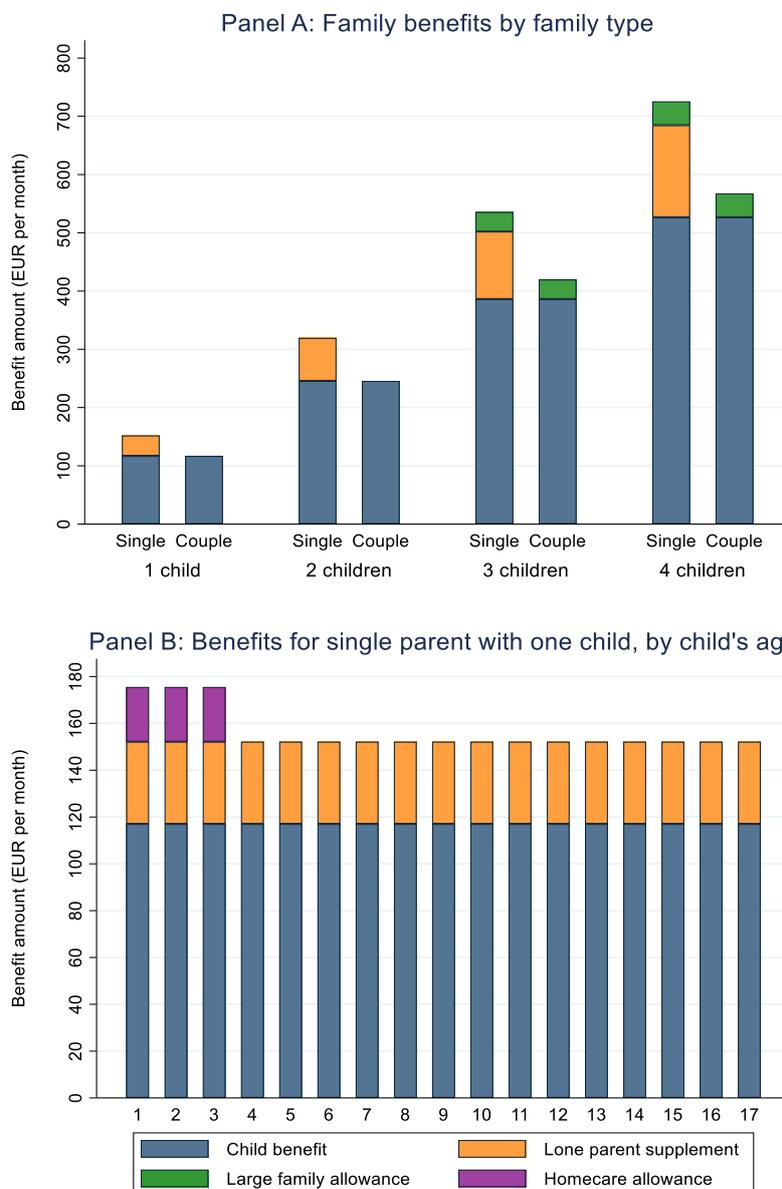
- Child birth allowance: one-time payment on the birth of a child of EUR 286.72.
- Parental allowance: financial assistance for 365 days after the birth of a child or longer in special circumstances (e.g. birth of twins or triplets or premature birth) to parents when they are not entitled to parental leave benefits after the birth of the child. In 2020, parental allowance is EUR 258.09 per month.

There is also a large family allowance is an annual benefit for families with three or more children. In 2020, large family allowance for three children is EUR 404.38 and for four or more children EUR 491.52. It is paid as a lump sum payment once a year.

⁷ Note that children usually attend high school from the age of 13.

Figure 8. Maximum amount of family benefits

40-year-old single person and couple with children



Note: The figure shows maximum family benefit amounts for a jobless family with no income. Results assume no receipt of unemployment benefits or any other benefits that are usually included in the means test for family benefits. In Panel A, children are 4, 6, 8, and 10 year old. In Panel B, child's age varies from 1 to 17 years old. A child under the age of 4 does not attend kindergarten.

Source: OECD Tax-Benefit Model.

4.1.3. Benefit duration

As long as the eligibility conditions hold.

4.1.4. Means test

The benefit amount depends on the income bracket a family fits into (see Section 4.1.2). The income bracket depends on net income per family member, i.e. earnings net of tax and social security contributions plus unemployment benefits divided by family size.

4.1.5. Tax treatment

The benefit is not taxable.

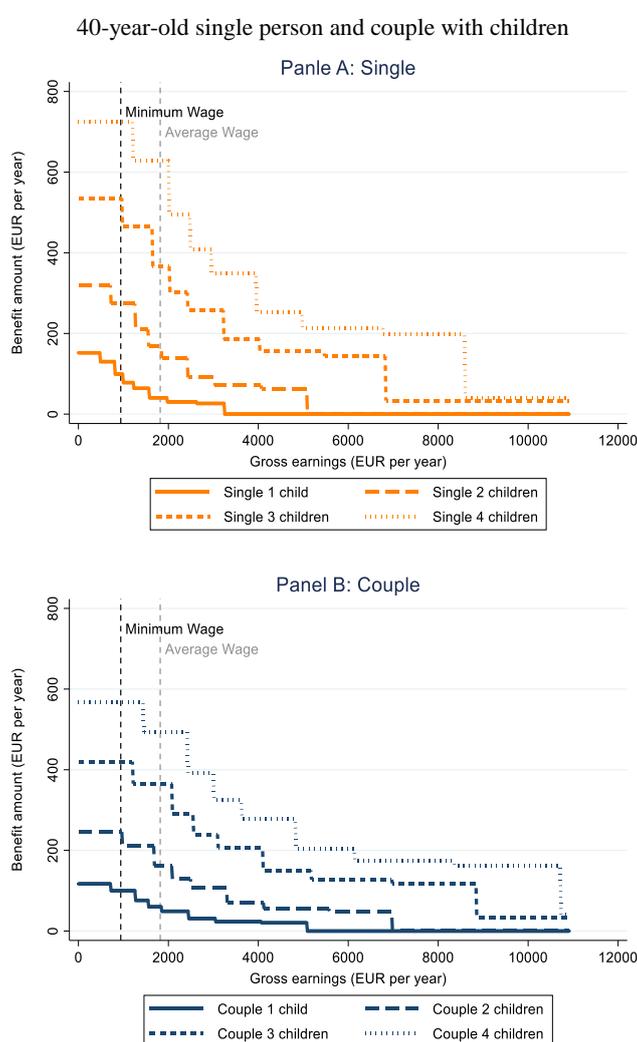
4.1.6. Interaction with other components of the tax-benefit system

The benefit can be received together with any other benefit, though is included in the income definition for the means tests for social assistance and housing benefit.

4.1.7. Combining benefit receipt and employment/starting a new job

No restrictions, but amount of benefit received depends on earnings from work (see Section 4.1.4 above).

Figure 9. Amount of family benefits by earnings



5. Net costs of Early Childhood Education and Care

In Slovenia, pre-school education is not compulsory. The curriculum is divided in two cycles (from ages 1 to 3, and from 3 to 6). Different types of programme are available including full-day, half-day and shorter programmes. Families can also use child minders, pre-school education at home, or care for children in their homes on an occasional basis. The Curriculum for Pre-school Institutions includes six areas of activities: movement, language, art, nature, society and mathematics. The goals set in individual fields of activities provide the framework for teachers to select of contents and activities.

5.1. Gross childcare fees

Variable name: `[SIcc_cost]`

The price of the program for which parents pay a certain percentage is determined by the municipality on the suggestion of the kindergarten, which can be publicly or privately run with a concession. The kindergarten calculates the price on the basis of identified costs of education, care and food in the kindergarten. The Ministry of Education, Science and Sport collects data on kindergarten fees and parents' payments. In 2020, the average price for the 1st age group (for children between one and three years of age) was EUR 497.48 and for the 2nd age group (children from three years of age to the age of entering basic compulsory school) EUR 379.69. These are the values of gross childcare costs used in the TaxBEN model.

Since September 2018, a new type of short program of 240 hours per year and entirely state-financed is available for children not enrolled in pre-school education one year before entering primary school (not modelled).

5.1.1. Discounts for part-time usage (not modelled)

Part time programmes are available, but in practice almost all (97%) children who attend kindergarten in Slovenia do so full time.

5.2. Fee discounts and free provision

Variable name: `[cc_subsidy]`

Payments of parents depend on family income per person, see below.

5.2.1. Eligibility

Discounts are given to parents or guardians of children aged younger than age of 18, who legally reside in the Republic of Slovenia and actually live in the Republic of Slovenia when the income per family member does not exceed the maximum limit of income class pursuant to Parental Protection and Family Benefits Act.

Childcare benefits are not given in respect of children who in order to obtain education, schooling or training live in an institution which provides fulltime care free of charge.

5.2.2. Amount of discount or free provision

There are nine payment brackets. The first bracket contains families with the lowest incomes, who are exempt of kindergarten fees payment; the ninth bracket includes those whose average monthly income per person amounts to more than EUR 1,034.15 and who pay 77% of the kindergarten program fee.

For families with two or more children in kindergarten, the fee for the second child is 30% of the fee paid for the oldest child, and all subsequent children are exempt from paying fees.

5.2.3. Variation by income

The income brackets for 2020 are as follows:⁸

Income bracket	Average net monthly income per family member	Payment (% of the program price)
1.	Under EUR 188,02	0%
2.	Over EUR 188,03 to EUR 313,37	10%
3.	Over EUR 313,38 to EUR 376,05	20%
4.	Over EUR 376,06 to EUR 438,72	30%
5.	Over EUR 438,73 to EUR 553,63	35%
6.	Over EUR 553,64 to EUR 668,53	43%
7.	Over EUR 668,54 to 856,56	53%
8.	Over 856,57 to EUR 1.034,14	66%
9.	Over EUR 1.034,15	77%

The income is calculated by dividing total family income annual income (including earnings net of income tax and social security contributions and all benefits) by the number of persons and 12 (to get an average monthly income amount).

Municipalities may further reduce kindergarten fees to be paid by parents. This possibility is not taken into account in the TaxBEN model.⁹

5.3. Child-care benefits for formal centre-based care

Variable name: `[cc_benefit]`

There are no cash benefits whose eligibility is conditional on the use of centre-based childcare.

5.4. Child care allowance for children not using child care centers

Variable name: `[HOMECARE]`

See Section 4.1.2: if a pre-school child does not attend kindergarten, the amount of the child benefit is increased by 20%. This 20% increase is paid for children aged under 4.

5.5. Tax concessions for childcare expenditures

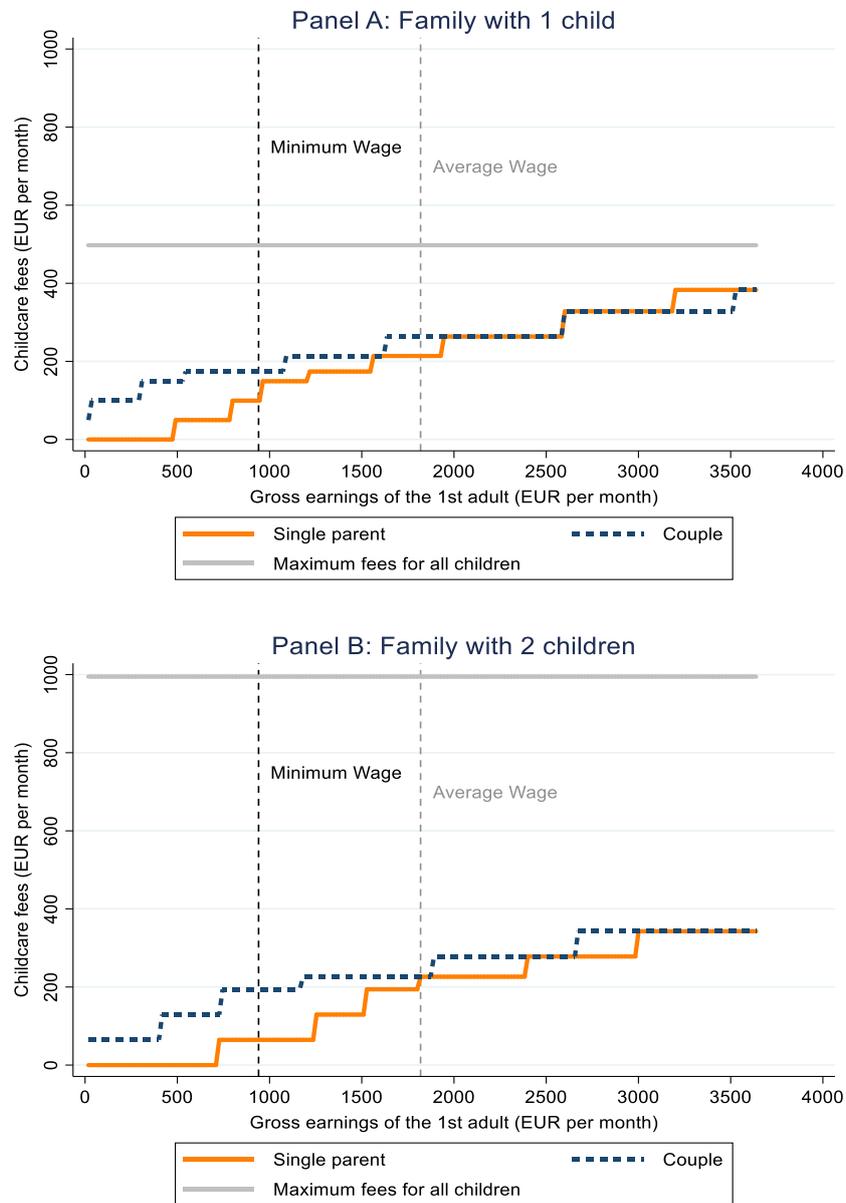
There are no tax concessions for childcare expenditures resulting from the use of centre-based childcare.

⁸ Source: Ministry of Labour, Family, Social Affairs and Equal Opportunities.

⁹ Municipalities can decide to reduce kindergarten fees in two ways: 1) they grant benefits to all parents equally, for example, they reduce by 10 percent the payment for all parents; 2) they define their own criteria under which the reduced parental payment applies. For example, a reduced payment can apply to parents with a housing loan for the purchase of a dwelling in the municipality.

Figure 10. Childcare fees paid by parents

40-year-old single person or couple with children



Note: Both parents are working full time and use public childcare for all children for the full day. In a couple, the second adult earns 67% of the average wage. Horizontal axis shows gross earnings of the first adult only. Results assume no receipt of unemployment benefits, family benefits, social assistance benefit, housing benefit or any other benefits that are usually included in the means test for calculating childcare fees. Children are 2 and 3 years old. The full (maximum fee) per child is equal to the average childcare fee in the country. Results take into account discounts provided at the national level based on net family income and number of siblings in the family. The 3rd and any subsequent child is fully exempt from childcare fees. Local discounts are not taken into account.

Source: OECD Tax-Benefit Model.

6. Employment conditional benefits

In Slovenia there are two temporary ‘into-work’ benefits for unemployment benefit recipients who take up employment while receiving unemployment benefits.

According to the OECD tax-benefit model methodology, these benefits are included in the same variable as the main benefits to which they are linked (UB in the case of Slovenia).

7. Social security contributions and payroll taxes

7.1. Social security contributions

Variable names: [SOCSEC_p; SOCSEC_s; SSCR_p; SSCR_s]

There were four compulsory social security insurance schemes in Slovenia for 2019:

- pension and disability insurance;
- health insurance;
- unemployment insurance and
- maternity leave insurance.

Persons liable to pay contributions are insured individuals (including employees, the self-employed, farmers, and others), employers and other persons.

In general both employers and employees pay compulsory social security contributions.

The base for employee and employer social security contributions is gross wages and salaries (with no limitations), including other income from employment (such as vacation payments, fringe benefits and remuneration of expenses related to work above a certain threshold).

The system of health insurance is divided into compulsory health insurance, voluntary health insurance for additional coverage, and insurance for services that are not a constituent part of compulsory insurance.

The pension and disability insurance system covers:

- compulsory pension and disability insurance based on the intergenerational solidarity;
- compulsory supplementary pension insurance (occupational pension insurance);
- voluntary supplementary pension insurance on the basis of personal pension savings accounts.

Compulsory social security contributions are deductible from income for the purposes of income tax (see Section 8).

Employee social security contribution rates are as follows (2020 rates):

Pension insurance	15.50%
Health insurance	6.36%
Unemployment insurance	0.14%
Maternity leave	0.10%
Total	22.10%

As of 2013, there is a wage floor for the calculation of employee social security contributions. In 2020, the wage floor was EUR 1017.23. For part-time employees, the

SSC floor is calculated proportionally to the number of working hours, i.e. multiply the full-time wage floor by 0.5 in case of 20 hours of work.

The wage SSC floor is calculated as 58% of the ‘reference’ average gross wage of the previous fiscal year. The related minimum SSC contribution for employees with gross monthly wages equal or below EUR 1017.23 is equal to: 22.1% of 58% of AW = EUR 2697.69 per year.¹⁰

TaxBEN note: the definition of earnings that enter the calculation of employee social security contributions include both gross earnings employment and income from cash benefits assimilated to salaries, i.e. income from unemployment benefits (section 2.1).

Employer social security contribution rates are as follows (2020 rates):

Pension insurance	8.85%
Health insurance (including insurance against injuries at work)	7.09%
Unemployment insurance	0.06%
Maternity leave	0.10%
Total	16.10%

For earnings below the wage SSC floor defined above (EUR 1017.23, in 2020), employer pay the employer contribution rate plus the employee contribution rate calculated on the difference between actual earnings and the wage SSC floor.

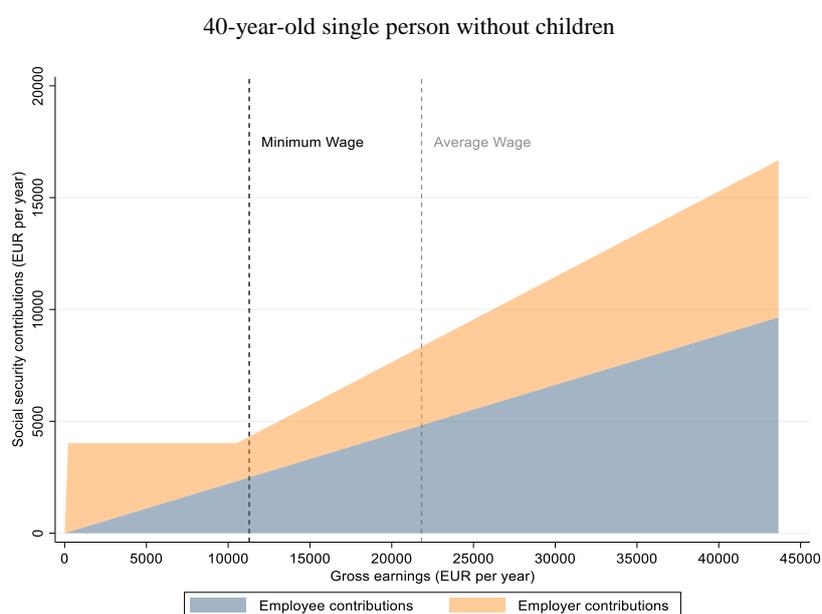
Self-employed individuals are obliged to pay social security contributions (SSC) on the basis of their profits (though note that the situation of a self-employed person is not simulated in the TaxBEN model). They are obliged to pay SSC on a monthly basis. There is no consolidation on a yearly level.

The base for social security contributions for the self-employed is profits made in previous year reduced by 25%. If the self-employed person makes a loss or a profit (reduced by 25 %) that is less than the 60 % of average wage (AW), then they have to make a minimum contribution based on 60 % of the AW. The maximum insurance (contribution) base is 350% of the AW. Self-employed individuals can opt to pay their SSC at a higher insurance (contribution) base than the one calculated on the basis of their profit but no higher than the amount equal to 350% of the AW.

The contributions rates for the self-employed are as follows (2020 rates):

Pension insurance	24.35%
Health insurance (including insurance against injuries at work)	13.45%
Unemployment insurance	0.20%
Maternity leave	0.20%
Total	38.20%

¹⁰ The series of reference average gross monthly wages for all years is available from [this website](#). The wage value that enters the calculation of the SSC floor depends on the selected period of the calendar year. From 01/01 to 28/02, the relevant wage value is based on preliminary estimates as official statistics for the average wages in the previous year are not yet available. From 01/03 to 31/12, the relevant wage for the SSC floor is the final estimate of the average gross wage of the previous year. The TaxBEN calculations use the final official estimates when possible.

Figure 11. Social security contributions

Note: The figure shows social security contributions paid by employee and employer. The employee has no other sources of income except earnings from full-time work. Social security contributions do not depend on family structure.

Source: OECD Tax-Benefit Model.

8. Taxes

8.1. Personal income tax

Variable name: `[IT_p; IT_s]`

8.1.1. Tax unit

The tax unit is the individual.

8.1.2. Tax base

Personal income tax is levied on six categories of income: income from employment, business, basic agriculture and forestry, rental and royalties, capital (interest, dividends and capital gains) and other special incomes. Note: unemployment insurance benefits (Section 2.1), partial unemployment benefits (Section 2.1.7) and the ‘into work’ benefit (Section 6.1) are assimilated to employment incomes.

The tax base considered in the OECD calculations includes, where applicable, the following income components: employment income, unemployment insurance benefit (Section 2.1), partial unemployment benefit (Section 2.1.7), in-work benefit (Section 6).

8.1.3. Reduction to the tax base

- In 2020 the following reduction applies:
- Employee’s compulsory contributions for the social insurance system are deductible for income tax purposes.

- General (basic) allowance of EUR 3500 in 2020 for all resident taxpayers. There is an additional allowance for resident taxpayers with incomes below EUR 13316.83. In this income range, the total allowance (including the basic allowance for all resident taxpayers) is calculated by the following equation: $3500 + [18700.38 - 1.40427 \times \text{total income}]$, where EUR 3500 is the general (basic) allowance whereas the formula in brackets is the additional allowance.
- Family allowances granted to residents with dependents:
 - EUR 2,436.92 for the first dependent child;
 - EUR 2,649.24 for the second child;
 - EUR 4,418.54 for the third child;
 - EUR 6,187.85 for the fourth child;
 - EUR 7,957.14 for the fifth child;
 - EUR 1,769.30 for the sixth and subsequent children;
 - EUR 8,830.00 for a dependent child who requires special care;
 - EUR 2,436.92 for any other dependent family member.

The family allowance for a dependent child in the tax year can be granted to one parent only, though any unused allowance can be transferred to the other parent. Parents can transfer to the other partner only multiples of the *monthly* family allowance. Box 1 provides an example of optimal split between the two partners.

TaxBEN note: for two earner couples, the model assumes that the parents choose the monthly split that minimises the overall income tax liability at the family level.

The allowance for another dependent family member can be claimed in respect of a dependent spouse who is not employed and performs no business activities, has no income of his or her own or has an income which is less than the level of the special allowance for a dependent family member (EUR 2,436.92 in 2020). This allowance can also be claimed in respect of a separated or divorced spouse, if they have been granted the right to maintenance from the taxpayer under a court order or other agreement. (Note that this last scenario is not simulated by the TaxBEN model).

There are also a number of non-standard tax reliefs (not simulated in the TaxBEN model):

- Tax allowance for persons with disabilities of EUR 17,658.84
- Reimbursement of expenses associated with work, such as in-work meals, transport to and from work, in-the-field supplements (per diem when an employee works outside his or her working place) and compensation for being away from home, are exempt subject to statutory conditions and upper limits.
- Tax allowance for voluntary supplementary pension insurance. Premiums paid by a taxpayer or their employer up to a maximum of 24% of compulsory contributions for pension and disability insurance paid by a taxpayer or EUR 2,819.09 can be deducted in 2020.
- Tax allowance of EUR 3,302.70 for income earned by pupils or students for temporary work done on the basis of a referral issued by special organizations dealing with job-matching services.

Box 1. Calculation of the taxable income for a two earner couple with two children

Values in EUR / year

	Adult 1	Adult 2
Gross earnings from employment [1]	12222	10801
Social Security contributions [2]	2701	2387
Basic allowance [3]	3500	3500
Basic allowance (additional amount for low earners) [4]	1537	3532
Allowance for dependent spouse [5]	0	0
Taxable income before the family allowance [6] =[1]-[2]-[3]-[4]-[5]	4484	1382
Family tax allowance [7]	3815	1271
Final Taxable income [8]=[6]-[7]	669	0

Note: the total family allowance for a family with two children is EUR 5086. The optimal split in the example above is 3 monthly allowances for the second adult, i.e. $EUR\ 5086/12*3=16271$, and 9 monthly allowances for the first adult, i.e. $EUR\ 5086/12*9=3815$.

8.1.4. Personal income tax schedule

The tax schedule for the year 2020 is as follows:

Income band (EUR)	Rate
up to 8,500,00	16%
8,500.00 to 25,000.00	26%
25,000.00 to 50,000.00	33%
50,000.00 to 72,000.00	39%
above 72,000.00	50%

8.1.5. Tax credits

There are the following income tax credits (not simulated in the TaxBEN model):

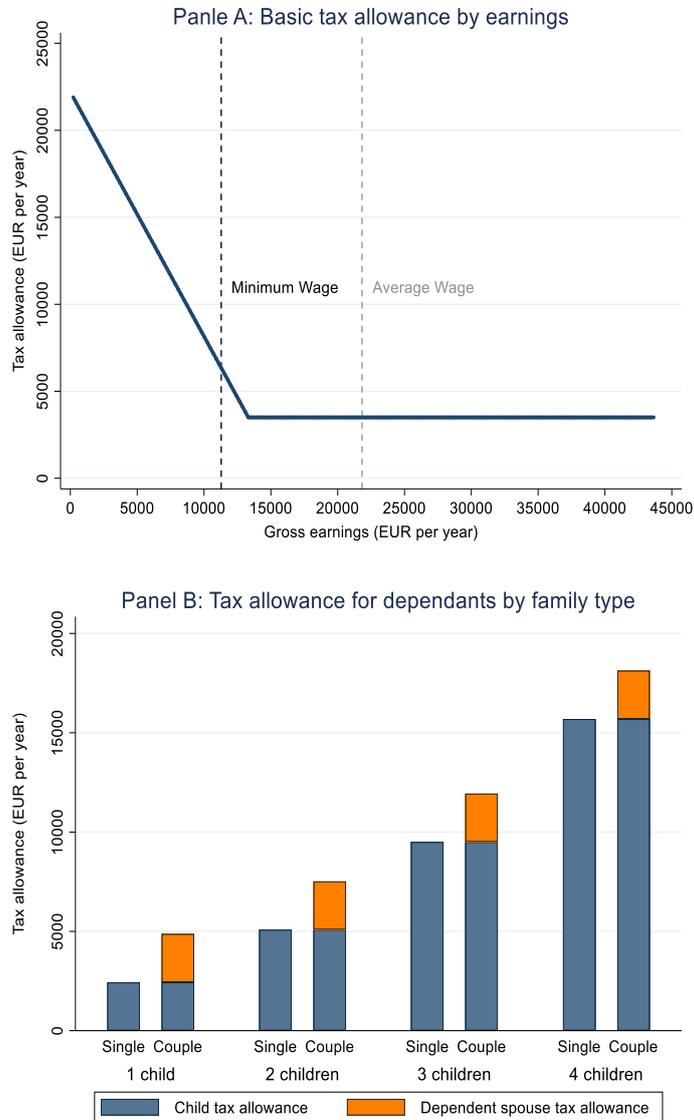
- 13.5% of the pension received from compulsory pension and disability social insurance.
- 13.5% of the compensation received from compulsory disability social insurance as disabled worker.

8.2. Regional and local income tax

There are no regional or local income taxes.

Figure 12. Maximum tax allowances

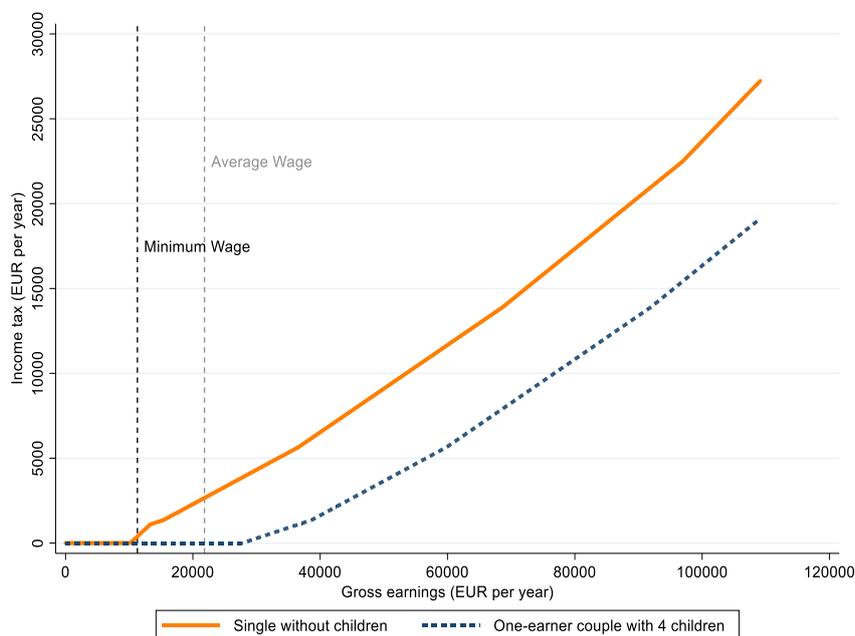
40-year old single or couple with or without children



Note: The figure shows the maximum amounts of tax allowances that a person is eligible to. The actual amount of allowances that a person can use is limited by taxable income (not shown in the figure). In Panel A, basic (general) tax allowance does not depend on family structure, but it decreases with earnings. In Panel B, family tax allowance for dependent children and dependent spouse does not depend on earnings, but it depends on family structure. In a couple, the spouse is assumed to be out of work. *Source:* OECD Tax-Benefit Model.

Figure 13. Income tax

40-year-old single person



Note: The figure shows income tax paid by a working adult in two different family situations: single without children and married with four dependent children and a dependent spouse. The person has no other sources of income but earnings from full-time work. Income tax is calculated at the individual level, but the amount of tax allowances subtracted from the tax base depends on family structure, hence, the difference in the final tax liability.

Source: OECD Tax-Benefit Model.

9. Selected output from the OECD tax-benefit model (TaxBEN)

This section shows selected output of the TaxBEN model for Slovenia 2020 (Figure 14). TaxBEN by default produces the following output: 1) net household incomes (**black lines**) and 2) related income components (**coloured stacked areas**) for selected family and individual circumstances (e.g. a lone parent working at different earnings levels with two children aged 4 and 6 respectively – users are free to select many of these circumstances). The model and the related web calculator is accessible from the [project website](#). Figure 14 shows outputs for four scenarios:

- By gross earnings (**Panel A**);
- By unemployment duration (in months) for a jobseeker claiming unemployment benefits (**Panel B**);
- By previous gross earnings levels for a jobseeker claiming unemployment benefits (**Panel C**);
- By previous employment record, for a jobseeker claiming unemployment benefits (**Panel D**).

The stacked areas shows the following household income components: **GROSS** = gross earnings; **SSC** = social security contributions; **IT** = income tax; **FB** = family benefits; **HB** = Housing benefits; **SA** = social assistance / Guaranteed minimum income benefits; **IW** = in-work benefit. Note that these components may be the result of the aggregation of more than one benefit into a single component. Please refer to the table of content to see the benefits included in each category.

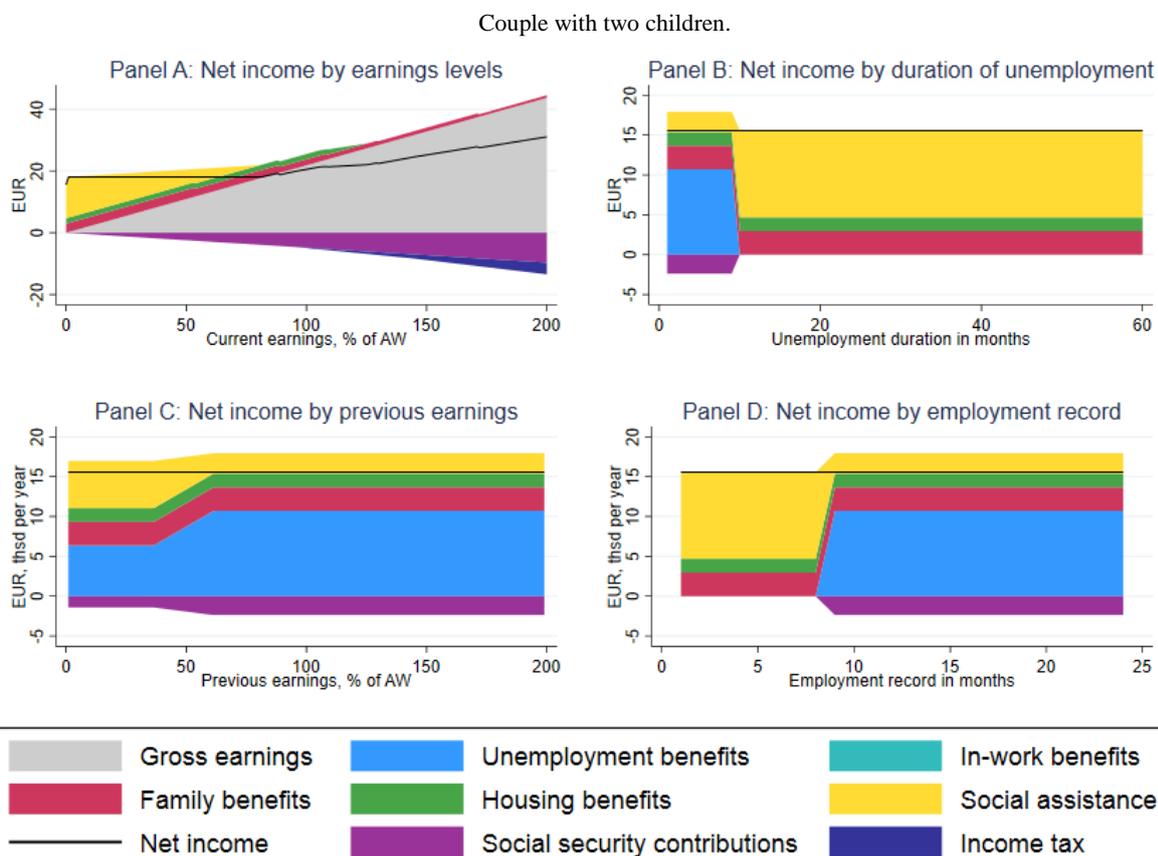
Results in Figure 14 refer to a 2-adult family with two children. Adults are both 40 years old whereas children are 4 and 6 years old respectively. Social assistance and housing benefits are assumed to be available in all the four scenarios when the necessary income and eligibility requirements are met. Where receipt of social assistance or other benefits is subject to activity tests (such as active job-search or being available for work), these requirements are assumed to be met.

Panel A assumes that one adult family member (so-called ‘spouse’ using the TaxBEN terminology) is out of work and not eligible for unemployment benefits (e.g. because they have expired) whereas the other adult member (so-called ‘principal’) is employed full-time and full-year at different earnings levels. When earnings of the first adult are zero this person is assumed to be out of work but not receiving unemployment benefits (again, e.g. because they have expired), instead claiming social assistance or guaranteed minimum income benefits, as applicable.

Panels B to D assume that the second adult is out of work and not eligible to unemployment benefits whereas the first adult is also out of work and claiming unemployment benefits. In Panel B and C the first adult is assumed to have a ‘long’ employment record of 264 consecutive months before the job loss. The horizontal axis in Panel B measures the time of benefit receipt, starting from the first month. The horizontal axis in Panel C shows the amount of previous gross earnings (before any social contribution payments). Results in Panels C and D refer to the 2nd month of unemployment benefit receipt whereas Panel D consider the case of previous earnings equal to the average Wage. Previous earnings in Panel B are also equal to the average wage.

TaxBEN assumes the following logical sequence of benefit claims: 1) Unemployment Insurance (Section 2.1)/In-work benefit (Section 6), 2) Family benefit (Section 4.1), 3) Social Assistance (Section 3.1), 4) Housing Benefit (Section 3.2).

Figure 14. Selected output from the OECD tax-benefit model



Note: See section 9 for details on the calculations.

Source: Calculations based on the OECD tax-benefit model 2020.

Annex: Other benefits and direct taxes

This section provides a brief description of other cash benefits and taxes on employment incomes in Slovenia that are relevant for some members of the population below the statutory retirement age, but which are not included in the OECD tax-benefit model.

Extraordinary financial social assistance

In cases where a families, for reasons beyond their control, found themselves in a position of material need, they can be granted Extraordinary Financial Social Assistance:

This type of Financial Social Assistance is granted in exceptional circumstances only, when a person finds him or herself in a situation of temporary material deprivation, caused by extraordinary living expenses which he or she cannot cover with his or her own income. It is awarded on a discretionary basis.

The monthly amount of Extraordinary Social Assistance cannot exceed the amount of Basic Minimum Income for that family type, while the amount of one-off Extraordinary Assistance in one calendar year cannot exceed the amount of five Basic Minimum Incomes from which three can be granted only for extraordinary costs incurred due to natural disasters or *force majeure*.

There are also two specific types of Extraordinary Financial Social Assistance: Special Extraordinary Financial Social Assistance after the Death of a Family Member (*posebna oblika izredne denarne socialne pomoči po smrti družinskega člana - posmrtnina*) and Special Extraordinary Financial Social Assistance for Covering Funeral Expenses (*posebna oblika izredne denarne socialne pomoči kot pomoč pri kritju stroškov pogreba - pogrebnina*). The purpose of these two types of extraordinary assistance is to provide financial assistance to relatives of the deceased and to partially cover funeral costs.

Special Extraordinary Financial Social Assistance after the Death of a Family Member and Special Extraordinary Financial Social Assistance for Covering Funeral Expenses are one-off payments payable to those who are entitled to Financial Social Assistance in the event of death of their spouse, cohabitant, child, stepchild or parents and who are fulfilling the conditions for receiving Financial Social Assistance. The Special Extraordinary Financial Social Assistance after the Death of a Family Member equals 100% of the BMI (which is EUR 402.18). The Special Emergency Financial Social Assistance for Covering Funeral Expenses equals 200% of the BMI (i.e. EUR 804.36), but cannot exceed the actual costs of the funeral.

Partial payment for lost income

Partial payment for lost income is a personal benefit that is paid to one of the parents of a child with severe problems with mental development or a severe disability relating to mobility who has terminated their employment or started to work part time in order to care and safeguard the child. The monthly amount of partial payment for lost income is EUR 734.15. This payment is subject to income tax and social security contributions.

Special Child Care Allowance for a Child in Need of Special Care

This is an additional allowance of EUR 100 per month. For a child with severe disturbances in mental development and children with severe disability in movement, who need special care, the allowance is EUR 200. The Special Child Care Allowance for a Child in Need of Special Care is not taxed.

The anti COVID-19 package

On the 2nd of April, a package of intervention measures (so called 1st anti-Corona package) was adopted in order to mitigate the consequences of COVID-19 crisis in the economy and among the citizens. On the 1st of May, a 2nd anti-Corona intervention package came into force. The main intention of the 2nd package of various measures is to support the companies to maintain the financial flows (financial liquidity) during the health and economic crisis, but it brought also some amendments related to the intervention measures that were adopted under the 1st anti-Corona package. The amendments and new LM measures are marked in red.

The most important LM measure adopted already within the 1st anti-Corona package is financial aid to employers which revenues were substantially reduced (by at least 10 % in comparison to 2019). The financial aid refers to compensation of full coverage of net wage for workers on temporary lay-off and workers who were assigned to quarantine by the Health Ministry. The PES plays important role in the implementation of this measure. The wage compensation of these workers amounts 80 % of regular wage (if 80 % is higher than average wage in 2019, the employer gets maximum the amount of 2019 average). The employers have to send to PES a claim with a list of all temporary-laid off workers and have to inform PES each time a worker is called back to work either for few days or to re-assume the job on regular basis. The PES has to process each employer's application in 8 days. The wage compensation for the workers is paid out to employers by PES on a monthly basis, including for March, thus covering also employers who notify claims according to the similar measure adopted in mid-March. The maximum duration of measure is end of May, but could be prolonged for 30 days if necessary.

The above mentioned employers are entitled to other measures related to retain the workforce as well but they are implemented by national tax authority and consist of the following: all social contributions for workers on temporary lay-off will be covered by national Budget; the contribution for pension and invalidity insurance for those who continue to work will be covered by the state.

Under the 1st anti-Corona intervention package are covered also self-employed (including farmers) who cannot perform activities or can prove a substantial decrease of incomes due to the health crisis (entitled to a lump-sum payment of 350 € for March and 700 € for April and May respectively as well as exempt from payment of all social contributions); a certain amount of financial aid in a form of one-fixed payment get pensioners with pension up to 700 €, social assistance recipients, families with 3 or more children and students.

The 2nd anti-Corona package extended one-fixed financial aid to some other vulnerable groups not covered under the 1st package. All these measures are implemented by other institutions.

The 2nd anti-Corona package introduced a new measure which PES has to implement.

The new measure is called "temporary unemployment benefit (TUB)". It amounts 513,64 € (gross) and is meant for all unemployed who lost the job after the 13th of March due to termination of fixed employment contract or due to operational reasons, but do not fulfil the eligibility criteria for regular unemployment benefit. They could receive the TUB until the end of epidemic period which is foreseen at the end of May (could be prolonged by the Government if necessary). The 2nd package also introduced possibility to refer unemployed and temporary-laid off workers to the occasional seasonal jobs in agricultural sector. They can earn up to 400 € per month without any deduction of their UB or wage compensation.