

AUTUMN TAX NEWS IN SLOVENIA

Many new developments in Slovenian legislation have occurred in the last month. The following acts have been adopted: the Act Amending the General Administrative Procedure Act (ZUP-I, UL RS 85/2025), the Act Amending the Act on Tax on Profits from the Disposal of Derivative Instruments (ZDDOIFI-B, UL RS 85/2025), the Act Amending the Labor Market Regulation Act (ZUTD-I, UL RS 70/2025), and the Act Amending the Companies Act (ZGD-1N, UL RS 77/2025).

OBLIGATORY X-MAS BONUS

The Act (ZPZR) is not yet in force, but we expect it **come into effect by the end of November 2025**.

It is important to note that **every employee is entitled to a winter bonus ("Christmas bonus") of EUR 639** for 2025. If an employee works only part of the year or shorter hours, they are entitled to a proportional part of the bonus.

The winter bonus is tax-free and is not included in the **tax base** for social security contributions.

The employer must pay the 2025 winter bonus **by December 18, 2025**. In the event of illiquidity, the employer may pay the bonus for 2025 by 31 March 2025.

Detailed information on the content of the ZPZR will be released in a separate news item immediately after the Act comes into force.

GENERAL ADMINISTRATIVE PROCEDURE

With the aim of digitalizing public services and improving the accessibility of public electronic services, the Act Amending the General Administrative Procedure Act (ZUP-I, UL RS 85/2025) was adopted, which will **enter into force on February 6, 2026**.

Delivery in physical form

Until now, if personal delivery was unsuccessful, **the registered letter** was held at the post office, where it waited for the addressee for 15 days, after which the postman delivered it to the mailbox. Under the new rules, if the addressee is absent, the document is **immediately placed in their mailbox, without the need to collect it from the post office**.

The fiction of delivery is shortened to 7 days, meaning that after 7 days, the shipment is considered delivered. At the same time, **the deadline for filing a complaint is extended to 21 days**.

Example: On March 1, 2026, the addressee of a registered letter was not at home, so the postman left it in the mailbox.

- › The shipment is considered to have been delivered seven days after delivery to the mailbox: **March 8, 2026**.
- › The deadline for filing a complaint is 21 days and begins the day after delivery (March 9, 2026).
- › Last day for filing an appeal: **March 29, 2026**.

All **legal entities** must set up a secure electronic mailbox for electronic delivery.

If **the addressee is absent** when **registered mail** is delivered in physical form, the document will be immediately deposited in the mailbox.

Mandatory electronic service

The amendment introduces **mandatory electronic** delivery for legal entities. A regular web address is not sufficient for this purpose; **each legal entity must have a secure electronic mailbox (VEP)**. The Ministry of Public Administration will provide all business entities with a VEP within one year of the law coming into force. Newly established entities will obtain one upon entry in the business register. A secure electronic mailbox can already be opened today on the **eUprava website by logging in with SI-PASS**.

If electronic delivery is not possible, the document will be delivered in physical form. Only electronic reporting will be mandatory, while applications to public authorities can still be submitted in physical form.

These changes do not apply to natural persons; authorities will only deliver documents electronically to those natural persons who express an interest in this.

Advanced electronic signature

Until now, applicants needed a qualified electronic signature (e.g., SIGEN-CA) to submit applications electronically. From now on, an advanced electronic signature (e.g., SI-PASS or Rekono), which is more widely used, will also suffice.

Other changes

Public authorities will be able to issue a decision without explanation when the request is granted and there are no objections, but the party still has the option of requesting an explanation at a later stage.

It will be possible to conduct oral hearings via videoconference, which will speed up the process and reduce costs for both the authority and the parties.

Before oral hearings are held, a preparatory or consultative meeting will be available, during which the authority will explain the procedure and the consequences of the decision to the parties in a less formal manner.

TAXATION OF DERIVATIVE FINANCIAL INSTRUMENTS (DFIs)

An amendment to the Act on Tax on Profits from the Disposal of Derivative Instruments has been adopted and will enter into force on January 1, 2026. Progressive taxation based on the length of capital ownership will be abolished. Gains from the disposal of derivative instruments will now be taxed at a flat rate of 25% for up to 20 years of IFI ownership, after which the disposal is exempt from tax.

LABOR MARKET

There have been a series of recent amendments to the Labor Market Regulation Act: ZUTD-I, UL RS 70/2025; ZUTD-J, UL RS 83/2025). The amendments introduce the following changes:

Shorter working hours for workers approaching retirement

The Act introduces the so-called 80/90/100 model. An employee who has reached the age of 60 or has completed 35 years of pensionable service may, during their full-time employment, agree with their employer to work shorter working hours, amounting to 80% of full-time working hours. In this case, they receive 90% of their salary but remain insured for full-time employment.

A transitional period has been introduced. Employees who reach the age of 58 in 2026 and 2027 can already agree on this model. Over the next 8 years, the age requirement will increase by 3 months each year. From 2035 onwards, the person must be 60 years old.

During the period of reduced working hours, the employee may not work overtime and may not enter into civil or other contracts with the same employer.

Older workers can apply the 80/90/100 model. This means they work 4 days or 32 hours per week, receive 90% of their salary, and have their full-time contributions paid.

Temporary and occasional work by retirees

The maximum monthly working hours for pensioners have been increased from 60 to 85 hours, i.e. the annual maximum is 1,020 hours, and they may work up to 125 hours per month, at most 3 times per calendar year.

The minimum hourly rate will now be linked to the minimum wage. The maximum annual income from this source has been raised from 7 times to 12 times the minimum wage.

The following table shows the time limits for temporary and occasional work for individual companies based on the number of employees:

NUMBER OF EMPLOYEES	HOURS OF TEMPORARY AND OCCASIONAL WORK PER MONTH
No employees	85
1-10	140
11-30	210
31-50	560
51-100	1,050
101-500	2,115
501 - 1,000	3,170
1,001 - 2,000	4,230
>2,000	5,285

Bridge to retirement

The amendment to the ZUTD has tightened the conditions for the so-called **bridge to retirement**. To reclaim 25 months of cash benefits, **unemployed persons must now be 59 years of age, have 37 years of insurance**, and have been insured for at least 16 months in the last 24 months, which effectively eliminates the possibility of chaining rights.

the possibility is being introduced for insured persons who have interrupted their entitlement due to employment to claim the remainder until the minimum conditions for old-age retirement are met when they become unemployed again.

Outsourcing or agency work

The amendment introduces clearer criteria that distinguish between outsourcing and **agency work** or the provision of workers to a user.

If a worker is employed by one company and is only available to another company, and none of the following conditions are met, then it is considered outsourcing:

- › the worker performs work **under the supervision and instructions** of the user,
- › **they mainly use the user's resources**, even if the user has leased them to the contractor,
- › they are included in the user's work process and work **on the user's premises or work sites**.

The difference between outsourcing and **agency work** is defined more precisely by law.

In the case of providing workers to the user (so-called **agency work**), it is necessary to obtain a permit to provide work to the user from the Ministry of Labor, Family, Social Affairs, and Equal Opportunities.

The bank guarantee for all agencies is increased to EUR 100,000.

Agency work

The law has tightened the conditions for agencies that provide work. **The bank guarantee for performing activities has been raised from EUR 30,000 to EUR 100,000**. At the same time, providers who have been fined for violating labor regulations in the last two years will not be able to perform agency work.

SUSTAINABILITY REPORTING

The amendment to the Companies Act (ZGD-1N, UL RS 77/2025) **postpones the deadlines for the first sustainability reporting**.

- › There are no changes for **public interest entities** with more than 500 employees, which must report on sustainability as early as 2024.
- › **Large companies**, which would otherwise have submitted reports for the 2025 financial year, will now only have to prepare them for 2027.
- › **For medium-sized and small public companies** listed on the market, the reporting deadline is **postponed from 2026 to 2028**.
- › Micro-companies are exempt from reporting.

Sustainability reports are **attached to the annual report** during the mandatory reporting years. Therefore, the deadline for submitting sustainability reports is the same as the deadline for submitting annual reports, i.e., no later than eight months after the end of the financial year.

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