

# EUROPEAN STUDIES

## Road freight transport in Slovakia in 2022





# Comité national routier (CNR)

## EUROPEAN STUDIES

### Road freight transport in Slovakia

### 2022 study

Comité national routier – Paris

[www.cnr.fr](http://www.cnr.fr) – [cnr@cnr.fr](mailto:cnr@cnr.fr)

The map on the cover comes from <https://commons.wikimedia.org/wiki/File:EU-Slovakia.svg>



## WARNING

Some data have been updated with available figures for 2023 and 2024. The standard profiles drawn up are nevertheless based on the economic conditions prevailing in 2022.



## SUMMARY

Political and economic changes across Europe are causing major upheaval in Slovakia. Its road haulage sector is finding difficult to keep pace with the country's economic recovery in a situation where Ukrainian drivers are in short supply and costs have risen sharply.

Against the backdrop of a tight labour market, Slovak hauliers are not shy about increasing rates of pay for drivers. With travel allowances, which are regulated by national law, already as high as they can go, the gross basic salary for a typical driver has risen to 1,280€ per month, a level commonly observed on the Iberian Peninsula in the period 2019-2020. The war in Ukraine initially prompted some Ukrainian drivers to rush back to their homeland. Subsequently, the arrival of new immigrants eased the driver shortage and provided relief for Slovak RFT sector; this respite was short-lived however, as these drivers eventually moved on to countries further west. Over the period covered in the survey, the hourly cost of an international driver continued to rise steadily, climbing 23% between 2019 and 2022.

With inflation at a record high of 12.8% in 2022 (and remaining high albeit somewhat lower in 2023), the Slovak economy slowed considerably, despite significant growth in the automotive sector (22.4%), the mainstay of the Slovak economy. Between 2019 and 2022, the per-kilometre of RFT rose by 29%, mainly due to the rise in the cost of drivers, fuel, vehicles and maintenance.

However, Slovak hauliers have confronted these economic challenges and have responded more swiftly than their Polish and Czech counterparts. Trade organisations have reacted by encouraging their members to implement diesel indexation and by introducing a draft collective agreement for the sector, both signs that the sector is beginning to mature, despite its low-cost reputation.



# CONTENTS

<b>CONTENTS</b>	<b>9</b>
<b>1. ECONOMIC AND SOCIAL ENVIRONMENT OF THE SLOVAK SECTOR</b>	<b>11</b>
<b>1.1. SLOVAKIA AT A GLANCE</b>	<b>11</b>
<b>1.2. ROAD FREIGHT TRANSPORT IN SLOVAKIA</b>	<b>12</b>
TRANSPORT POLICY AND INFRASTRUCTURE	12
ROAD FREIGHT TRANSPORT OPERATORS	18
SLOVAK RFT IN 2022 - KEY DATA	19
<b>1.3. FISCAL AND LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT IN SLOVAKIA</b>	<b>22</b>
COMPANY TYPES	22
ROAD FREIGHT TRANSPORT TAXES	22
LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT	26
<b>2. CONDITIONS AND COSTS OF OPERATING A SLOVAK 40-TONNE HGV INTERNATIONALLY</b>	<b>32</b>
<b>2.1. BUSINESS OPERATING CONDITIONS AND COSTS</b>	<b>32</b>
TRANSPORT EQUIPMENT - Use	33
TRANSPORT EQUIPMENT - Financing	33
FUEL	34
MAINTENANCE & REPAIRS	34
TOLLS	35
INSURANCE	35
AXLE TAX	35
FIXED COSTS	35
<b>2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS</b>	<b>36</b>
EMPLOYMENT CONDITIONS	36
NOTE ON THE BREAKDOWN OF DRIVER COSTS	37
<b>2.3. OVERVIEW OF CONDITIONS AND COSTS OF OPERATING A "TYPICAL" HGV INTERNATIONALLY</b>	<b>39</b>
<b>3. BIBLIOGRAPHY</b>	<b>41</b>



# 1. ECONOMIC AND SOCIAL ENVIRONMENT OF THE SLOVAK SECTOR

## 1.1. SLOVAKIA AT A GLANCE

Capital	Bratislava
Area	49,035 km <sup>2</sup>
Population	5,424,687 (2024)
Official EU language(s)	Slovak
Political system	Parliamentary Republic
President of the Republic	Peter Pellegrini
Prime Minister	Robert Fico, since 25 October 2023
Minister for Transport	Jozef Raz Jr., since 25 October 2023
Date of EU membership	1 May 2004
Date of joining the euro	1 January 2009
Seats in the European Parliament	15 seats
European Commissioner	Maroš Šefčovič, Executive Vice-President for a European Green Deal, Interinstitutional Relations and Foresight
Real GDP growth (%)	1.6% (Eurostat, 2023)
Inflation (%)	6.6% (Eurostat, 2023)
Unemployment rate (% of working population)	5.9% (Eurostat, 2022)
Balance of trade	+4.2 billion (Agence France Trésor, 2023)
Minimum monthly wage	750€/month gross
Greenhouse gas emissions	7.6 tonnes/capita (European Environment Agency, 2021)

## 1.2. ROAD FREIGHT TRANSPORT IN SLOVAKIA

### TRANSPORT POLICY AND INFRASTRUCTURE

#### *Transport policy*

After years of underinvestment in transport as a whole, Slovakia has been working since 2014 to develop its road and rail infrastructure in order to catch up with its Czech and Hungarian neighbours.

Against this backdrop, a major EU-backed project to upgrade the transport network was introduced in 2013 under the banner "Slovakia Transport Framework Facility (or STFF) 2014-2020". With a total budget of 4€ billion, 670€ million of which is being provided by the European Union, the project involves building national roads and motorways in remote regions in the centre and east of the country and revitalising public transport and rail freight by overhauling the railways, improving signalling and modernising rolling stock.

The main measures included in the project are:

- Completion of the D1 east-west trunk road (Rhine-Danube corridor, Czech and Slovak branches)
- Completion of the D2 north-south road link with Poland and the Czech Republic
- Completion of the north-south connector motorway in eastern Slovakia
- Completion of the east-west motorway in central Slovakia
- Completion of the north-south motorway in central Slovakia
- Developing the road network in the Bratislava conurbation by building a ring road around the centre of the capital.
- Modernisation and development of other motorway and carriageway networks, particularly around major towns such as Kosice and Banska Bystrica

Due to frequent environmental problems, Slovakia's road projects are progressing slowly. While internal funding difficulties have frequently been cited by successive governments to explain these delays, the country's mountainous terrain, which virtually guarantees higher construction costs, is another important reason.

When it comes to rail transport, the STFF 2014-2020 points to a lack of efficiency in the way the rail network is operated, and sets out a plan for the modernisation of rail transport infrastructure based on a detailed blueprint for future operations. This new operating model, which includes a nationwide system of trains running at regular intervals, is also intended to determine the location of the network's main transport hubs and establish targets for achieving competitive journey times between them.

Under the terms of this project, the required journey times may be achieved in a variety of ways, with the reconstruction or construction of costly infrastructure being the last resort. Significant time savings can be achieved by adapting rolling stock (for example by including higher-powered or tilting vehicles on railway lines with numerous sharp bends) or by organisational measures such as:

- zoning of slower stretches of track (slow trains vs. express trains),

- shortening journey times by avoiding under-used stops, making connections shorter and easier to understand.

Similarly, the new operating plan aims to clearly specify the way in which stations and maintenance areas are to be organised (as well as the location of sidings), with a view to increasing the capacity of single-track lines.

Finally, costly but targeted construction operations are expected to bring significant and highly beneficial results, as in the case of the completion of the new railway line running from Zilina to Kosice, and all the way to the border town of Kutý.

**Modal split of freight transport in % (based on t-km)**

2021	Road	Rail	Inland waterways
European Union	77.4%	17.0%	5.6%
Slovakia	64.6%	32.1%	3.3%

Source: Eurostat

### *Road transport infrastructure in Slovakia*

The D1 is the backbone of Slovakia's road network. This is due not only to its length, which currently stands at around 400 kilometres, but also to the many Slovak towns it links together.

The motorway starts in the capital Bratislava, then passes through towns such as Trnava, Prešov and Košice, ending in the municipality of Záhор, essentially crossing almost the entire country.

Two major roads intersect with the D1: the D2 and the D3.

The D2 motorway starts in the municipality of Brodské, on the border with the Czech Republic. It then continues on to Malacky and finally Bratislava, where it intersects with the D1. The motorway ends in the town of Čunovo. Hence, the D2 also extends as far as two bordering countries, i.e. Hungary and Austria.

The D2 is of particular importance for those travelling from Prague to Budapest via Bratislava. It connects the main towns in the three countries and provides a fast link between the Czech Republic and Hungary.

The D3 stretches from the north of Slovakia to Poland. The motorway starts in the municipality of Hričovské Podhradie, before proceeding to the industrial town of Žilina, and on to the municipality of Skalité, which is located near the border triangle between the Czech Republic, Poland and Slovakia.

Approximately 66 kilometres in length, the D3 is considerably shorter than the other motorways. Nevertheless, it is one of the country's most important connecting roads.

The D4 motorway stands out from the others mainly because of its route. The road follows a circular path between Jarovce, on the Austrian border, and Devínska Nová Ves, a district to the north-west of Bratislava. It is often referred to as a ring motorway. Additional, longer sections of the D4 are currently in the planning stage.

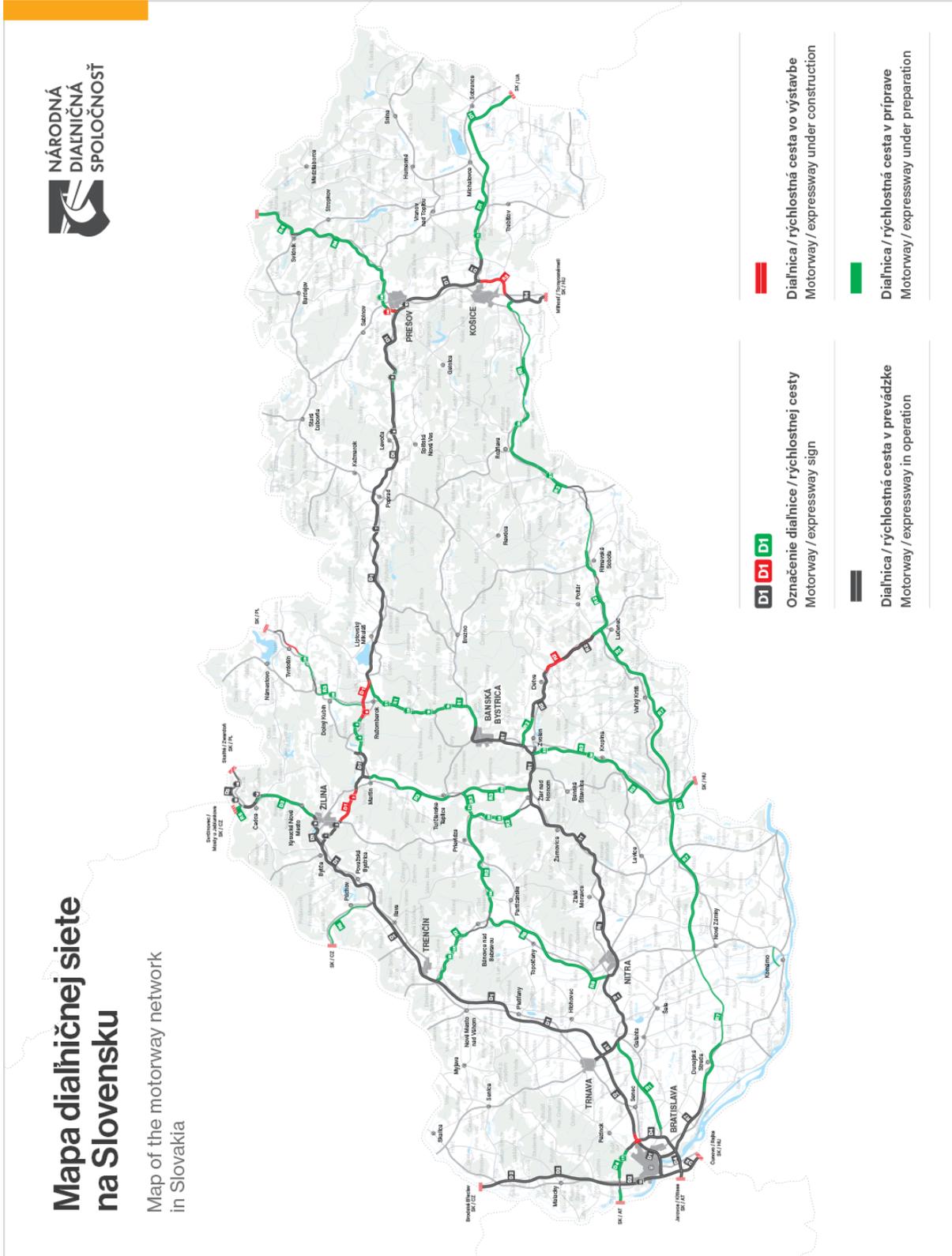
The R1 carriageway runs between the town of Trnava, north-east of Bratislava, and Ružomberok (via Banská Bystrica), where it intersects with the D1 motorway. Recently completed, it provides rapid access to the main cities in the south of the country and offers an important alternative route between Bratislava and Budapest.

Currently under construction, the R2 will stretch over 330 kilometres providing a link to the east of the country. For the moment, only around sixty kilometres are operational. The road is planned to run from Trenčín to Košice.

Lastly, the R3 carriageway will ultimately link the Polish border to Hungary in the north. At present, only a small part of the road is in service. Once completed, the R3 will run from Trstená in the north to Šahy in the south.

# Slovakia's motorway network

(black: in service, red: under construction, green: planned)



## Rail infrastructure in Slovakia

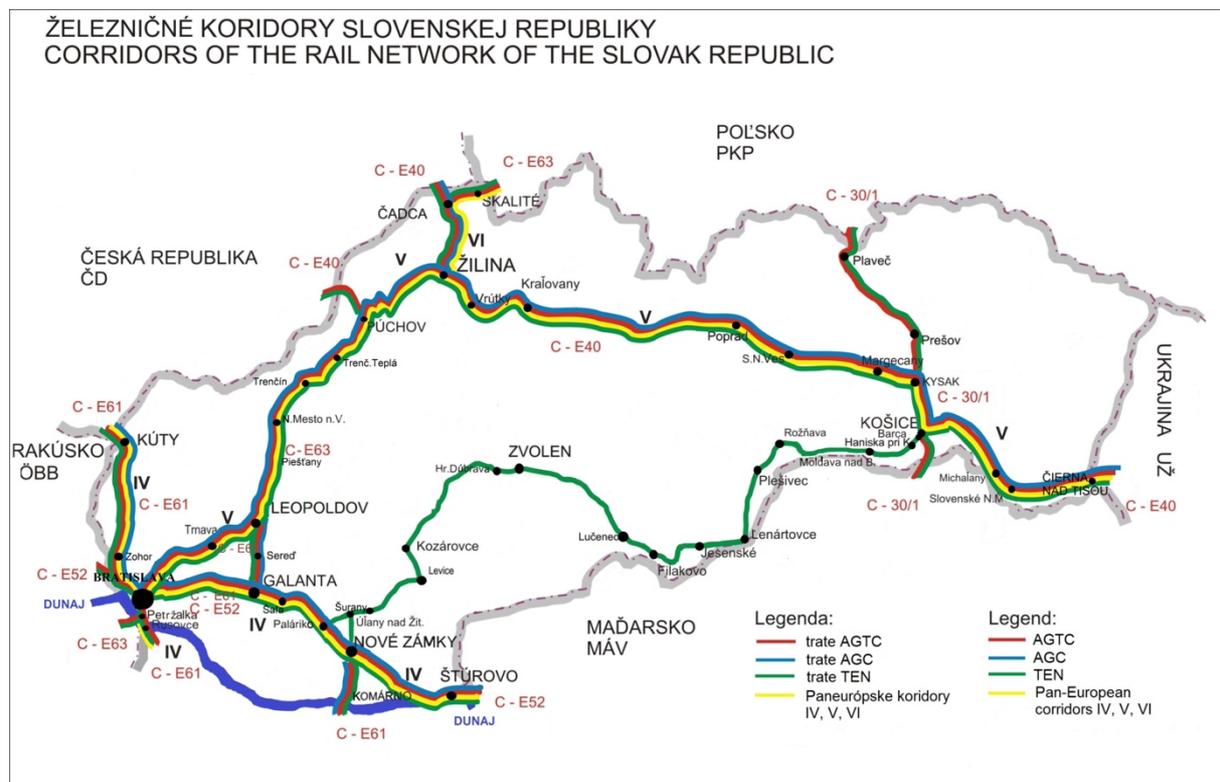
Slovakia's rail infrastructure is run by Slovak Railways, which by law is the sole operator of railways in Slovakia.

The existing rail network provides pretty adequate service between all the main towns and cities in the country. However, as explained above, the system needs to be modernised and adapted to international standards in order to provide modern, high-quality services, which is vital if the appeal of this mode of transport is to be restored, whether it be in terms of passenger or freight transport.

Modernisation will help to increase journey speed, which is one of the key factors in people's choice of mode of transport. The equipment currently in use only permits higher speeds (160km/h) on the section between Bratislava and Žilina, while on other sections the speed is limited to 120km/h, due to the poor quality of the tracks, but also to the lack of high-performance rolling stock capable of coping with higher speeds.

This situation is a direct consequence of the lack of investment in rail: up to 9 times less than in road transport. Major European or foreign projects (such as the Chinese-backed "New Silk Roads") may soon change this state of affairs. A case in point, the transshipment terminal located in Čierna nad Tisou is considered to have great potential, particularly for the transport of goods from China.

### Slovak rail network



## Waterways

Slovakia's main river is the Danube, which stretches for 172 kilometres through the country. Other waterways include the lower reaches of the Váh river and a few kilometres of the

Bodrog. Slovakia's main ports are Bratislava and Komárno. Despite significant growth between 2016 and 2022, freight transport by inland waterway remains extremely underdeveloped in Slovakia, accounting for just 3.3% of total freight transport, compared with 5.7% in the European Union.

### *Air transport*

Slovakia has three main airports. The airport in the capital Bratislava is the largest. It offers almost 30 scheduled flights to major European cities. Slovak air transport suffers from its proximity to Vienna airport in Austria, located some fifty kilometres from Bratislava. As a result, most travellers prefer to go to Vienna to avail of a wider range of air transport options.

Kosice airport is the country's second-largest airport, and mainly connects Slovakia's second-largest city with regional hubs such as Vienna and Prague.

Poprad-Tatry airport offers direct flights to London, Prague and Dublin. The airport is an important contributor to the development of winter tourism in this mountainous part of the country.

### **Transport Infrastructures of Slovakia**

	<b>2022</b>
<b>Length of national routes</b>	3,329 km
<b>of which highways</b>	849 km
<b>Length of other secondary routes</b>	41,408 km
<b>Length of rail network</b>	3,658 km
<b>of which electrified</b>	1,577 km
<b>Length of inland water channels</b>	38 km
<b>Length of inland natural waterways</b>	134 km

Source : Eurostat

## ROAD FREIGHT TRANSPORT OPERATORS

### *International RFT trade organisations*

#### **CESMAD Slovakia**

The country's main RFT organisation, CESMAD Slovakia, was created in 1992 and has a total of over 800 members in 2022, representing more than 50% of road haulage activity in the Slovakian sector. It has been a member of the IRU since 1993 and has no regional branches. CESMAD's main objectives are as follows:

- Representing transport companies in dealings with public authorities and other bodies.
- Helping businesses to obtain professional permits and reclaim foreign VAT.
- Issuing the international authorisations required by RFT professionals to operate internationally, and selling TIR carnets and TIR carnet insurance.

CESMAD Slovakia does not carry out statistical surveys of the RFT sector. However, it works closely with the University of Zilina.

Since 2020, Cesmad has been working on the issue of diesel indexation and has been providing its members with detailed advice, including calculation formulas and legal clauses that can be incorporated into transport contracts to protect them against sharp fluctuations in fuel prices. In 2022, this issue came into sharp focus for Slovak hauliers, who were hit hard by the increase in fuel prices caused by the war in Ukraine.

#### **UNAS (Union of Slovak Hauliers)**

Officially founded in March 2010 as a modest association involving a dozen hauliers, UNAS became a trade organisation in 2015. It encompasses all types of road transport in Slovakia and promotes their development by ensuring the continuing competitiveness of the Slovak sector. In 2016, it joined the pan-European UETRO group.

The organisation gained greater visibility with Slovak hauliers following the hauliers' strikes held between 2020 and 2022. Since then, its membership has grown. Extremely active politically, the organisation is proud of its success in reducing local taxes on road haulage in 2016.

The organisation carries out occasional studies comparing Slovakia's situation with that of its neighbouring countries. It seeks to make its voice heard through its monthly magazine and the national media.

### *Trade unions*

Slovakia has a number of unions representing workers in the transport sector. The two largest are KOVO and ZLZ. Most unions cater to employees working in all modes of transport and logistics.

The University of Zilina's Department of Transport, also known as the School of Transport, is the leading national institution when it comes to the study of transport. Founded in 1960, it works extremely closely with trade organisations and the Ministry of Transport. It also carries out socio-economic and legal studies. The department is made up of transport experts and organises conferences, as well as developing links with other institutions around the world.

### Regional authorities

In each region of Slovakia, there is an "Office of Road Transport" which is responsible for enforcing road transport legislation, improving road safety and protecting the environment. These offices are also responsible for organising the examinations required to obtain a certificate of professional competence. They issue licences for international transport as well as other specific permits.

## SLOVAK RFT IN 2022 - KEY DATA

### Structure of the Slovak RFT sector in 2022

2022	Goods transported	Tonne-kilometers achieved		Average distance	Vehicle.kilometres achieved
	thousand tonnes	million t.km	%	km	million of vehicle.km
<b>TOTAL</b>	<b>160,802</b>	<b>31,488</b>	<b>100.0%</b>	<b>196</b>	<b>4,953</b>
Domestic transport	119,861	6,203	19.7%	52	1,231
International transport	40,941	25,285	80.3%	618	1,902
<i>International transport of goods loaded in Slovakia</i>	14,165	8,376	26.6%	591	662
<i>International transport of goods unloaded in Slovakia</i>	10,891	6,448	20.5%	592	508
<i>Cross-trade</i>	12,139	9,507	30.2%	783	671
<i>Cabotage</i>	3,747	952	3.0%	254	60

Source: Eurostat

Accounting for over 80% of total RFT activity, international transport is the main focus of the Slovak sector. Slovak RFT is mainly clustered around the country's major economic and industrial centres, located along the D1 motorway. A major force in the Central European RFT sector, Slovak hauliers are very active in Austria, Germany, the Benelux countries and northern Italy. The sector's main customers tend to belong to the metallurgical and automotive industries. Cross-trade represents more than 30% of the sector's activity.

## Evolution of the Slovak RFT sector

Evolution of the Slovak RFT sector in million tonne-kilometres

In million t-km	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	AAGR*
<b>TOTAL</b>	<b>29,693</b>	<b>30,147</b>	<b>31,358</b>	<b>33,540</b>	<b>36,139</b>	<b>35,411</b>	<b>35,586</b>	<b>33,941</b>	<b>21,635</b>	<b>30,183</b>	<b>31,488</b>	0.59%
Domestic transport	5,073	4,566	5,094	5,245	5,697	6,326	6,477	6,730	6,477	6,295	6,203	2.03%
International transport	24,620	25,581	26,265	28,295	30,441	29,085	29,109	25,158	25,158	23,888	25,285	0.27%

Source : Eurostat

\*Average annual growth rate

Unlike other RFT sectors in Eastern Europe, Slovak hauliers have experienced a significant drop-off in activity after a peak in 2016. Thus, after an average annual growth rate of 5.5% in the five years leading up to 2016, activity fell sharply (-3% annually) between 2016 and 2022. This was due in particular to an increase in operating costs, which has made the sector less competitive with its Hungarian, Romanian and Polish competitors.

## Cabotage

Cabotage under Slovak flag - 2 main "cabotaged" countries

In million tonne-kilometres	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	AAGR*
<b>Cabotage under Slovak flag</b>	<b>832</b>	<b>860</b>	<b>1,138</b>	<b>1,310</b>	<b>1,447</b>	<b>1,386</b>	<b>1,263</b>	<b>1,149</b>	<b>1,094</b>	<b>1,066</b>	<b>0,952</b>	1.36%
<i>in Germany</i>	252	256	0,442	0,463	0,481	0,466	0,411	0,443	0,452	0,516	0,299	1.72%
<i>in Italy</i>	94	165	0,179	0,252	0,216	0,255	0,092	0,167	0,1	0,254	0,186	7.06%
<b>Share of cabotage in Slovak transport %</b>	<b>2.80</b>	<b>2.85</b>	<b>3.63</b>	<b>3.91</b>	<b>4.00</b>	<b>3.91</b>	<b>3.55</b>	<b>3.39</b>	<b>3.46</b>	<b>3.53</b>	<b>3.02</b>	-

\*AAGR : average annual growth rate

Source: Eurostat

Slovak cabotage has been in decline since 2017. Inspections carried out in Austria and Germany are thought to be the main cause of this decline. Cabotage now represents only 3% of the Slovak sector's overall activity.

Cabotage in Slovakia

In million tonne-kilometres	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	AAGR*
Cabotage in Slovakia	98	84	105	120	111	96	99	136	63	58	83	-1.65%
Penetration rate of cabotage*	1.90%	1.81%	2.02%	2.24%	1.91%	1.49%	1.51%	1.98%	0.96%	0.91%	1.32%	
Market share cabotage**	2.33%	2.30%	2.56%	2.76%	2.39%	1.82%	1.87%	2.44%	1.16%	1.09%	1.56%	

AAGR : Average annual growth rate

Source : Eurostat

\*cabotage foreign flag / total domestic transport (polish domestic transport + cabotage under foreign flag)

\*\*cabotage foreign flag / (domestic transport for hire and reward + cabotage under foreign flag)

Levels of cabotage carried out by foreign hauliers in Slovakia are very low. These consist mainly of occasional trips by neighbouring Czech and Hungarian hauliers.

## RFT companies

There are thought to be almost 10,000 RFT companies in Slovakia, almost a third of which are sole traders with just one vehicle, often working as subcontractors for a larger transport company. In practice, the simplicity of operating as a sole trader means that salaried drivers can set up their own company while still working exclusively for their former employer.

### RFT\* Business Statistics in Slovakia

	2020
Number of enterprises	10,540
Number of persons employed	47,905
Number of employees	41,810
Net sales	3,937,900 k€
Costs	
Total amount of purchased goods and services	2,870,700 k€
of which merchandise for resale	405,900 k€
of which materials, supplies and intermediate goods	4,900 k€
Personnal expenses	692,100 k€
of which wages and salaries	546,100 k€
of which social security costs	146,000 k€
Apparent social security contributions rate	26.7%
Gross operating profit	319,200 k€

\* RFT companies as in European Nomenclature NACE Rev2 - Classe H4941

Source : Eurostat

## Vehicle numbers

There is a paucity of data available regarding RFT vehicles in Slovakia, with the sole source being Eurostat, according to which there are almost 30,000 road tractors in the country.

### Motor Vehicle Statistics in Slovakia

		2017	2018	2019	2020	2021	2022
Road tractors	Total	31,090	30,769	29,416	28,052	28,120	27,716
Lorries > 3.5 tonnes	Total	285,645	293,907	296,952	298,654	305,038	309,235

n/a : not available

Source : Eurostat

### Tracted Vehicle Statistics in Slovakia

		2016	2017	2018	2019	2020	2021
Semi-trailers	Total	24,452	25,673	26,912	27,277	27,309	28,412
Trailers	Total	253 288	260 398	268 315	274 131	283 497	296 246

Source : Eurostat

## 1.3. FISCAL AND LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT IN SLOVAKIA

### COMPANY TYPES

Types of companies in Slovakia and their main characteristics
<b>Partnerships</b>
<b>Partnership (Verejná obchodná spoločnosť - V.o.s.)</b>
Number of partners and associates: 2 or more partners, no maximum
Minimum and/or maximum capital: no limitation
Liability of partners: the partners bear unlimited joint liability.
<b>Limited liability partnership (Komanditná spoločnosť - Ks.)</b>
Number of partners: 2 partners or more, physical persons, at least one as associate and others as partners
Minimum and/or maximum capital: no limitation
Liability of shareholders: the liability of partners is limited to the amount of the contributions
<b>Capital companies</b>
<b>Limited liability company (Spoločnosť s ručením obmedzeným - S.r.o.)</b>
Number of partners and associates: at least one person, maximum 50
Minimum and/or maximum capital: 5,000 € minimum, of which 750 € paid-up
Liability of shareholders: the liability of shareholders is limited to the amount of the contributions
<b>Joint stock company (Akciová spoločnosť - A.s)</b>
Number of partners and associates: no limitations
Minimum and/or maximum capital: 25,000 € minimum
Liability of shareholders: the liability of shareholders is limited to the amount of the contributions

Source : BNP Paribas

### ROAD FREIGHT TRANSPORT TAXES

#### *Corporation tax - Daň z príjmu právnických osôb*

Until 2013, the basic corporate tax rate in Slovakia stood at 23%. It was reduced to 22% in 2014 and to 21% as of 1 January 2017.

Corporation tax applies to all legal entities whose registered office or head office is located in Slovakia. Non-resident companies in Slovakia are taxed only on income generated in the country, at the same rate (21%) as resident companies. The tax year comprises 12 consecutive months and coincides with the calendar year. Taxable income is defined as net accounting profit, i.e. the difference between income and expenses.

Since 1 January 2020, the corporation tax rate has been 15% for companies whose taxable income does not exceed 100,000€ in any given tax year.

#### *VAT (DPH)*

VAT is levied on all goods and services used in Slovakia. Reform of the VAT system was underway in 2024.

Until the end of 2024, two rates were in force (10% and 20%), the latter being the standard rate applicable to, among other things, the transport of goods.

In 2024, Prime Minister Fico's government voted to reform VAT. Under the new regulations, the standard rate of VAT was set to rise from 20% to 22%. A reduced rate of 19% has been introduced for non-essential food products, household electricity and catering services. Essential foodstuffs, medicines, cultural products and accommodation, including property rental, benefit from a special reduced rate of 5%.

#### *Motor vehicle tax (Dan z motorového vozidla)*

The financial details of the Slovak axle tax, known locally as motor vehicle tax (*dan z motorového vozidla*, or *DzMV*), have not changed since the reform of 1 January 2015. Law 253/2015, which came into force on 1 January 2016, makes minor technical corrections to Law 361/2014 without changing the main provisions.

As a reminder, until 2015 Slovak axle tax was collected by the regions, which determined the amount of tax due based on the category of vehicle and the number of axles. A revised law introduced new provisions. This tax is now set at national level and collected by the Ministry of Finance.

Discounts apply in certain cases:

- Between the 1st and 3rd year of ownership, a 25% discount is applied. In the case of a 40-tonne motor vehicle with 4 axles (or more), the tax amounts to 1,629€ annually for the first three years.
- Between the 4th and 6th year of ownership, a 20% discount is applied. In the case of a 40-tonne vehicle with 4 axles (or more), the annual tax amounts to 1,737.60€ over this three-year period.
- Between the 7th and 9th year of ownership, a 15% discount is applied. In the case of a 40-tonne vehicle with 4 axles (or more), the annual tax is 1,846.20€ over this three-year period.
- Between the 10th and 12th year of use, a basic rate of 2,172€ applies to 40-tonne vehicles with 4 axles (or more).
- However, in the 13th year, this basic tax rate is subject to a 10% surcharge. This means that for a 40-tonne vehicle with 4 axles (or more), the tax rises to 2,389.10€.
- From the 14th year onwards, a 20% surcharge is applied. In the case of a 40-tonne vehicle with 4 axles (or more), the tax thus rises to €2,606.40.

In addition to these various discounts and surcharges, an extra 50% discount applies if the vehicle is used at least 60 times a year for combined transport. In order to qualify, proof of intermodal transport must be provided by the intermodal terminal used.

The table below shows the rates before discounts or surcharges are applied.

### Motor Vehicles Tax - unchanged since 2016

Number of axles	GVW in tonnes		Annual tax amount
	from	until (including)	
1 or 2 axles		1	74.00 €
	1	2	133.00 €
	2	4	212.00 €
	4	6	312.00 €
	6	8	417.00 €
	8	10	518.00 €
	10	12	620.00 €
	12	14	777.00 €
	14	16	933.00 €
	16	18	1,089.00 €
	18	20	1,252.00 €
	20	22	1,452.00 €
	22	24	1,660.00 €
	24	26	1,862.00 €
	26	28	2,075.00 €
	28	30	2,269.00 €
	30		2,480.00 €
3 axles		15	566.00 €
	15	17	673.00 €
	17	19	828.00 €
	19	21	982.00 €
	21	23	1,144.00 €
	23	25	1,295.00 €
	25	27	1,452.00 €
	27	29	1,599.00 €
	29	31	1,755.00 €
	31	33	1,964.00 €
	33	35	2,172.00 €
	35	37	2,375.00 €
		37	40
	40		2,790.00 €
4 axles or more		23	721.00 €
	23	25	877.00 €
	25	27	1,033.00 €
	27	29	1,189.00 €
	29	31	1,337.00 €
	31	33	1,548.00 €
	33	35	1,755.00 €
	35	37	1,968.00 €
	37	40	2,172.00 €
	40		2,375.00 €

Source : Ministry of finance of the Republic of Slovakia

## Motorway tolls

Payment of a motorway levy is compulsory for all motor vehicles with a GVWR of 3.5 tonnes or more. This is done using an on-board electronic device.

In 2011, the Slovak press revealed that Slovak haulage companies were resorting to ploys to reduce the cost of tolls. On heavily taxed stretches, drivers were told to take alternative routes through villages. In 2014, to avoid these avoidance tactics, vehicles over 12 tonnes were banned from third-class roads, as well as certain second-class roads.

In 2018, following problems with excessive traffic on certain trunk roads, the government introduced a new category of charges for "trunk roads parallel to motorways"; these charges were identical to motorway charges to a stop to the aforementioned diversionary tactics.

### Toll rates per km on highways and expressways, valid between 2019 and 2024

Vehicle category	EURO 0 - II	EURO III, IV	EURO V, VI, EEV
Commercial vehicles between 3.5 and 12 tonnes	0.108 €	0.098 €	0.085 €
Commercial vehicles 12 tonnes and more			
2 axles	0.231 €	0.209 €	0.181 €
3 axles	0.244 €	0.220 €	0.190 €
4 axles	0.253 €	0.228 €	0.198 €
5 axles	0.244 €	0.220 €	0.190 €

### Toll rates for the use of specified sections of the 1st class roads parallel with highways and expressways, valid between 2019 and 2024

Vehicle category	EURO 0 - II	EURO III, VI	EURO V,VI, EEV
Commercial vehicles between 3.5 and 12 tonnes	0.082 €	0.074 €	0.064 €
Commercial vehicles 12 tonnes and more			
2 axles	0.231 €	0.209 €	0.181 €
3 axles	0.244 €	0.220 €	0.190 €
4 axles	0.253 €	0.228 €	0.198 €
5 axles	0.244 €	0.220 €	0.190 €

### Toll rates for the use of specified sections of the 1st class roads NOT parallel with highways and expressways, valid between 2019 and 2024

Vehicle category	EURO 0 - II	EURO III, VI	EURO V,VI, EEV
Commercial vehicles between 3.5 and 12 tonnes	0.085 €	0.076 €	0.066 €
Commercial vehicles 12 tonnes and more			
2 axles	0.181 €	0.164 €	0.140 €
3 axles	0.190 €	0.172 €	0.147 €
4 axles	0.198 €	0.177 €	0.150 €
5 axles	0.190 €	0.172 €	0.147 €

Source: Myto.sk

In 2020, discounts applicable to the basic charge were introduced. These discounts remained in effect in 2024. Discounts are calculated differently for each of the three charging categories shown above. For example, a vehicle weighing 12 tonnes or more receives a 3% discount if it travels between 10,000 km and 20,000 km per year on a given category of road. The discount is increased to 5% for a distance travelled of between 20,000 km and 30,000 km, then to 7% for a distance travelled of between 30,000 km and 50,000 km and to 9% for a distance travelled of more than 50,000 km.

#### *Excise duty on commercial diesel*

In accordance with Directives 92/12/EC and 2008/118/EC, Slovakia has introduced a system of excise duties.

In 2024, excise duty on diesel remained unchanged at 36.8€/hl. There is no partial refund of excise duty on commercial diesel in Slovakia.

The net rate of excise duty on commercial diesel is thus 36.8€/hl.

## LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT

There is no collective agreement in the road haulage sector in Slovakia. Road haulage employees are thus subject to the standard labour regulations.

#### *Pay*

On 1 January 2024, the gross minimum monthly wage in Slovakia stood at 750€. It was increased to 816€ on 1 January 2025.

As a reminder, in the absence of sectoral collective agreements, Slovak law provides for the categorisation of employees based on the level of difficulty of their work and/or their level of responsibility. Responsibilities are usually defined based on precise criteria:

- the value of the “means of production entrusted to their care”, i.e. the employee's financial responsibility to the company, which applies to lorry drivers who are responsible for their vehicle,
- human life, particularly in the case of hospital employees who are responsible for patient well-being,
- personnel management, particularly in the case of managers.

Depending on the responsibilities of a given job, the minimum wage is multiplied by a coefficient. There are 6 levels of responsibility. Drivers are at level 2 and are thus entitled to at least 1.2 times the minimum wage, i.e. 979€ gross per month in 2025.

**Slovak monthly minimum wage according to the level of difficulty of the job**

Level of difficulty	Coefficient applied to minimum wage	Minimum monthly wage valid in 2018	Minimum monthly wage valid in 2022	Minimum monthly wage valid in 2024	Minimum monthly wage valid in 2025
1	1.0	480 €	646 €	750 €	816 €
2	1.2	576 €	775 €	900 €	979 €
3	1.4	672 €	904 €	1.050 €	1.142 €
4	1.6	768 €	1.034 €	1.200 €	1.306 €
5	1.8	864 €	1.163 €	1.350 €	1.469 €
6	2.0	960 €	1.292 €	1.500 €	1.632 €

Source : National Labor Inspectorate, [www.ip.gov.sk](http://www.ip.gov.sk)

**Growth of the Slovak minimum wage since 2008**



Source: Verejna Sprava

Between 2008 and 2024, the Slovak minimum wage grew at an average annual rate of 6.62%. This figure rises to 6.75% if the 2025 increase is included. This substantial increase in the minimum wage reflects the unofficial decision taken in 2018 at a meeting of EU economy ministers to move towards an “EU” minimum wage of 800€.

*Working hours*

The working week for travelling personnel is set at 40 hours. Personnel may work up to 48 hours on average. They may work 60 hours a week if these extra hours are offset within six months in order to achieve an average working time figure of 48 hours per week. Actual working time includes the following:

- Driving time
- Waiting time related to loading/unloading
- time required for ordinary and special cargo handling operations
- Administrative tasks carried out by the driver

- Time spent on tasks required to ensure the lorry's operability (refuelling, vehicle washing, etc.) Waiting time related to the performance of the driver's duties (tolls, borders, etc.).

But does not include:

- Time spent on other means of transport (ferries, trains).
- Time spent by the driver in the cab waiting for their turn to drive (double crew).
- Intermediate rest periods during which the driver is free to dispose of their time as they wish and to leave their vehicle unattended (meal times and statutory rest periods).

### *Overtime*

As a general rule, where agreed with the employer, employees may work up to 400 hours of overtime per calendar year. Out of these permissible 400 hours, the employer may require the employee to work up to 150 hours of overtime per calendar year, with any remaining overtime hours requiring the agreement of the employee.<sup>1</sup> The law on drivers' working hours incorporates these same basic provisions. However, the pay slips we obtained during our interviews seem to indicate that, as a rule, overtime is not actually included in company records owing to the fact that it is subject to a higher hourly rate of compensation.

Overtime, which is paid at a premium rate (at least +25%, unless agreed otherwise by the employer and the employee), is subject to social security contributions. If the employer offers to offset overtime within the following 3 months, no premium is required.

### *Paid leave and public holidays*

Slovak employees are entitled to a minimum of four weeks, or 20 working days, of paid annual leave for each full calendar year worked. If an employee is hired in the course of the year, they are entitled to 1.5 days' paid leave for every 20 days worked.

The number of days paid holiday increases to 25 days if the employee is aged 33 or over or is a parent. Civil servants receive an extra week of leave.

As of 2024, 1 September (Constitution Day) ceased to be a public holiday for Slovak workers. There are now 14 public holidays in Slovakia.

### *Travel allowances (Cestovné Nahrady)*

Travel allowance rates depend on the country where the driver physically spends the day or the country where they spend the night, and are often given in that country's currency. Travel allowances in European countries range from 36€ to 53€ per day. They are not subject to tax or social security contributions. Travel allowance rates are shown in the table below. Partial travel allowances may be paid on the first and last days of a trip, as indicated in the table below.

---

<sup>1</sup> <https://accace.com/wp-content/uploads/2017/02/2017-Labour-Law-and-Employment-Slovakia-EN-compressed.pdf>

### Travel allowances for Slovak drivers in Europe since 2002

Country	Amount for a trip of less than 6 hours	Amount for a trip of 6 to 12 hours	Daily amount
Germany	11.25 €	22.50 €	45.00 €
Austria	11.25 €	22.50 €	45.00 €
Belgium	11.25 €	22.50 €	45.00 €
Bulgaria	9.00 €	18.00 €	36.00 €
Cyprus	10.25 €	20.50 €	41.00 €
Croatia	10.00 €	20.00 €	40.00 €
Denmark	95.00 DKK	190.00 DKK	380.00 DKK
Spain	10.75 €	21.50 €	43.00 €
Estonia	10.50 €	21.00 €	42.00 €
Finland	12.50 €	25.00 €	50.00 €
France	11.25 €	22.50 €	45.00 €
Greece	10.50 €	21.00 €	42.00 €
Hungary	9.75 €	19.50 €	39.00 €
Ireland	13.25 €	26.50 €	53.00 €
Italy	11.25 €	22.50 €	45.00 €
Latvia	10.00 €	20.00 €	40.00 €
Lithuania	10.00 €	20.00 €	40.00 €
Luxemburg	12.50 €	25.00 €	50.00 €
Netherlands	11.25 €	22.50 €	45.00 €
Poland	9.25 €	18.50 €	37.00 €
Portugal	10.75 €	21.50 €	43.00 €
Czechia	150.00 CZK	300.00 CZK	600.00 CZK
Romania	10.75 €	21.50 €	43.00 €
Slovenia	9.50 €	19.00 €	38.00 €
Sweden	113.75 SEK	227.50 SEK	455.00 SEK

Source : Ministry of finance

## Social security contributions

Slovak social security contributions amount on average to 48.6% of gross salary, split between the employee and the employer (13.40% and 35.20% respectively). Social security contribution rates in Slovakia have remained unchanged for the past 18 years, i.e. between 2006 and 2024.

### Social contributions as of 1st January 2024 in Slovakia

Social contributions applicable to driving staff - unchanged since 2006	Employer	Employee
Sickness benefit	10.00 %	4.00 %
Maternity and equivalent paternity benefits	1.40 %	1.40 %
Old-age benefits (2)	14.00 %	4.00 %
Invalidity benefits (3)	3.00 %	3.00 %
Unemployment (3)	1.00 %	1.00 %
Accidents at work and occupational diseases	0.80 %	-
Guarantee Fund (4)	0.25 %	-
Solitary Reserve Fund (5)	4.75 %	-
<b>Total</b>	<b>35.20 %</b>	<b>13.40 %</b>

Source: Eurostat, Cleiss and Ministry of Social Affairs

- (1) Contribution rate reduced by half for disabled employees
- (2) 10% dedicated to the first level Pension Insurance and 4% may be transferred to the 2nd level (capitalization)
- (3) Payment of the contribution is not due for employees receiving an Old-age benefits
- (4) Guarantee Fund is aimed to cover wages in the event of the employer's insolvency
- (5) Solitary Reserve Fund aims to cover the lack of financial means of the funds managed by the Social Insurance Agency

**Specific provisions applicable to the self-employed:** The contribution base is 1/1.486 of the average monthly taxable income in year n-2 (i.e. 2022 income in the case of 2024), i.e. approximately 67.3%.

In 2024, the minimum contribution base was 652€ per month. Contributions are only payable once the first tax return has been filed and the minimum income ceiling has been exceeded. The self-employed are not covered by work-related accident and occupational illness insurance, and they are not obliged to take out unemployment insurance.

Non-salaried workers earning less than 7,266€ in 2022 are not covered by compulsory illness (cash benefits), invalidity or old age insurance. However, they may voluntarily join the scheme to cover these risks. The minimum insurance premium for a voluntary policyholder in 2024 was 229.17€ per month.

With effect from 1 January 2024, employee and self-employed contributions are suspended during periods when insured persons are on maternity or parental leave.

Slovak retirement insurance comprises 3 tiers:<sup>2</sup>

- Tier 1 is compulsory. This is the public pension system and it is financed by social security contributions. It is organised and managed by the Social Insurance Agency, which has regional offices. This first pillar involves the funding of pensions paid during the current year by contributions from those who are still in employment.
- The 2<sup>nd</sup> tier is open to employees up to the age of 35 and should they opt to join it becomes compulsory thereafter (non-reversible decision). It is managed by a pension fund to which the employer and employee pay a monthly contribution (4 percentage points of the 14% contributed by the employer and 1 percentage point of the 4% contributed by the employee), which earns interest and enables capital to be built up. Originally, 5% of gross salary went to fund the second pillar. However, this contribution was increased by a quarter of a percentage point annually between 2021 and 2024, thus reaching 6% of gross salary in 2024, with the increased funding being diverted from the first pillar. The capital built up as part of the second pillar is an essential component of the compulsory retirement pension.
- The 3<sup>rd</sup> level is optional. It involves a fund-based system and is managed by private companies. Its main purpose is to help people top up their pensions.

#### *Personal income tax*

Under Slovak law, the first tranche of earnings, known as the "basic living allowance", is not subject to income tax. This basic living allowance is set once a year in July. As of July 2023, this allowance ranged from 0€ to 5,646.48€ in the case of annual individual incomes not exceeding 24,952.06€ net (after social security contributions).

In the case of annual incomes exceeding 24,952.06€, the non-taxable allowance is calculated by subtracting 11,884.50€ from a quarter of the person's taxable income. If this results in an amount less than 0, this allowance is deemed to be zero. This means that in 2024 gross annual salaries of 47,537.98€ were not eligible for the 0% tax band.

For the income above the non-taxable portion and the 47,537.98€ ceiling, a tax rate of 19% is applied.

A final rate of 25% applies to income in excess of 47,537.98€.

---

<sup>2</sup> [www.cleiss.fr/docs/regimes/regime\\_slovaquie\\_salaires.html](http://www.cleiss.fr/docs/regimes/regime_slovaquie_salaires.html)

## 2. CONDITIONS AND COSTS OF OPERATING A SLOVAK 40-TONNE HGV INTERNATIONALLY

This part of the study describes the economic and labour conditions prevailing at the end of 2022, at the time of this most recent survey. In carrying out this study, the CNR has drawn on research focused primarily on the fiscal and labour aspects of the RFT sector, as well as on previous CNR surveys and feedback from the experts with whom the CNR collaborates. These different sources provide an overview of the Slovak international RFT sector and highlight the main developments since the last study. This research and process of dialogue are further backed up by interviews with Slovak hauliers and lorry drivers.

All the figures ultimately used by the CNR in order to construct the standard profile represent the best expert appraisal of this set of data sources.

### 2.1. BUSINESS OPERATING CONDITIONS AND COSTS

This section is mainly based on face-to-face interviews with 13 Slovak road freight transport companies involved in long-distance transport operations, mainly internationally. All the companies visited were able to provide the information requested. The 13 companies selected for the purposes of this study can be described as follows:

	Nb of road tractors	Nb of semi-trailors	Main markets	Nb of drivers	Turnover
Company 1	32	35	All EU	38	4,000,000€
Company 2	16	16	HU, AT, DE	15	1,800,000€
Company 3	7	8	FR,SP	7	1,100,000€
Company 4	30	36	HU, AT, DE	42	3,500,000€
Company 5	12	1	HU, SRB, GR	15	1,442,000€
Company 6	40	43	CH, FR, DE, UK, IT	40	7,000,000€
Company 7	3	3	Benelux, FR	3	287,000€
Company 8	8	8	IT, FR	9	1,030,000€
Company 9	9	10	DE, Benelux	9	775 €
Company 10	2	2	DE, DK	2	204,000€
Company 11	54	59	DE, FR, BE	58	7,265,200€
Company 12	22	23	BE, FR, SP	25	2,450,000€
Company 13	67	70	DE, IT, AT	71	8,146,000€

The companies visited for this study are extremely diverse in terms of their size and structure. They all specialise in international RFT, and most are subcontractors to large foreign companies, in particular German and Austrian firms. Some of the smaller companies are part of a chain of subcontractors working for local or regionally based companies.

For the purposes of comparison with data from the CNR's other national surveys, only companies whose main activity was international long-distance haulage have been selected.

The findings in this report are based on interviews conducted by the CNR, and thus cannot be used for statistical purposes. However, they do shed some light on figures and information obtained elsewhere. Ultimately, the CNR uses the best available expert opinion to calculate the costs and operating conditions of a "typical" HGV operating internationally.

## TRANSPORT EQUIPMENT - Use

Slovak vehicles are driven between 232 and 268 days annually (with a clustering around 253 days), down from 2019 when the estimated figure was 263 days.

The average annual mileage travelled by the vehicles of the hauliers we met ranged from 109,200 km to 147,000 km. Some Slovak hauliers often hire so-called "spare" drivers to maximise the use of their vehicles. According to its calculations (which are consistent with driver mileage) and based on expert opinion, the CNR has arrived at an estimated mileage figure of approximately 136,000 km per year per vehicle, which also represents a decline since the last study (145,200 km). The decline in the number of operating days and mileage is consistent. The company heads we met explained these decreases by the fact that additional leave days had been granted and that it was becoming increasingly difficult to find drivers willing to perform extended trips across Europe.

The length of time road tractors are kept is just over 7 years, compared with 6 in 2019. The figure for semi-trailers is approximately 9.5 years. Vehicles are often leased for 48-60 months and kept for a further 2-3 years after the end of the contract. The microchip shortage in 2021 is also thought to have lengthened the length of time vehicles are being kept, with demand for tractors remaining extremely sluggish.

The tractor/semi-trailer ratio recorded in our company surveys is in line with the average for other Central European RFT sectors, i.e. approximately 1.073 for the Slovak sector.

## TRANSPORT EQUIPMENT - Financing

The most common form of vehicle financing in Slovakia is a 48-60 month lease with a purchase option, usually involving an initial payment of 20% of the price of the vehicle and a purchase option amounting to a nominal payment (1% of the vehicle's original price) at the end of the contract. Interest rates on leasing contracts stand at approximately 2.6%. A small number of companies prefer to self-finance.

The average purchase price of a Euro VI tractor as reported in interviews with Slovak hauliers was 102,500€, an increase of almost 25% compared with the average price recorded in 2019. Given the unavailability of new vehicles, some hauliers are holding on to their vehicles for longer and turning to the second-hand market.

The purchase price of a semi-trailer is estimated at 26,800€. Most vehicles are acquired on 60-month leases with a purchase option.

Data on the terms of leasing contracts gathered on-site have enabled us to calculate the annual cost of owning a 40-tonne articulated lorry: 15,738€.

## FUEL

The average unit cost of fuel at the pump in 2022 (for the Slovak RFT sector) was 1.428€ per litre according to official figures published in the European Commission's Oil Bulletin.

Slovak companies source 40% of their fuel mainly in their own country, divided between those equipped with a fuel tank (30% of the total, with a 4% discount) and those who purchase their fuel at the pump (10%). As regards the remainder, it is usually purchased in Hungary (25%), Germany (15%), Spain (10%) and Austria (10%). Fuel consumption is closely monitored by managers, who focus on it as a means of maintaining their already tight operating margins. Average consumption is estimated at 28.8 litres/100 km, a figure that varies greatly depending on the company's main markets.

According to the fuel basket calculated by the CNR, based on information provided by companies, the price of a litre of fuel in 2022 stood at 1.4046€.

## MAINTENANCE & REPAIRS

In-house garages are a rarity in Slovakia. Most companies lease their vehicles with a maintenance contract as part of their package. In the case of those who have opted to self-finance, maintenance and repairs are very often carried out at dealerships, at substantial discounts.

The annual cost of maintenance and repairs in the case of a 40-tonne articulated lorry is estimated at 6,250€/year, an increase of 12% compared with 2019.

## TYRES

The annual cost of tyres ranges widely, from 3,800€ to 5,900€. This cost item varies greatly depending on the method use for purchasing vehicles (with or without a tyre contract), on mileage as well as on tyre changing and/or retreading policies.

Mileage packages, offered by tyre suppliers or manufacturers, have become increasingly popular in Slovakia. The current price is approximately 4 euro cents per km driven, which works out at an annual cost of approximately 5,440€ for a Slovak articulated lorry.

According to the CNR's own calculations, the average annual cost of tyres for a Slovak articulated lorry comes to around 5,020€, an increase of 8% compared with 2019. Based on expert opinion, this average cost seems consistent with the realities of the market, the intensity with which vehicles are operated and the rising price of equipment, notwithstanding the fall in mileage figures.

## TOLLS

The annual cost of tolls for a 40-tonne articulated lorry operating internationally falls within a range of between 14,000€ and 23,500€. This cost item is highly dependent on the company's main market and the annual mileage covered by the vehicle. In the case of Scandinavia and the Benelux countries, it may be limited to the cost of the Eurovignette, but it can increase if the company is affected by the rise in German tolls.

This cost item has been rising sharply for several years. In 2019, for international trips in Western Europe (the markets most sought after by Slovak companies), the annual cost of tolls is estimated at 18,000€ per lorry, including the purchase of the Eurovignette in the case of some of the companies we spoke to. In the course of the following two years, this cost item rose to 21,200€, an increase of 3,200€ (18%).

## INSURANCE

Vehicle insurance has two components. The first is compulsory third-party insurance, which is paid at a flat rate. It ranges from 700€ per year per vehicle to 1,350€. The second component, comprehensive insurance, which is generally taken out by Slovak haulage companies, is known as Casco. It is estimated at 1,450€ per year per articulated lorry.

For several years, the cost of vehicle insurance has been falling in most European markets. In 2019, the CNR estimated this cost item at 2,400€ per year per articulated lorry. In 2022, this figure stood at 2,550€, a slight increase due largely to inflation.

## AXLE TAX

Once the different discount rates for the first and second 3-year periods have been factored in, the annual figure for the axle tax comes to 1,684€ for a 40-tonne 5-axle articulated lorry, the same as in 2019.

## FIXED COSTS

Information on fixed costs is often difficult to collect. The way they are calculated varies from company to company.

Based on expert opinion, total fixed costs for Slovak companies is estimated at around 7% of total costs, which is consistent with other sectors in the region.

## 2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS

Employment conditions and driver pay in Slovakia were surveyed during two rounds of interviews: a first phase in companies with employers; and a second phase, involving face-to-face interviews with drivers in car parks and rest stops. During this second phase, approximately twenty drivers, employees with Slovak contracts, agreed to be interviewed about their working conditions and pay.

Based on an analysis of these sources and a review of the literature, the CNR has produced a typical profile (in terms of employment conditions and pay) of an RFT driver with a Slovak contract working internationally.

### EMPLOYMENT CONDITIONS

The vast majority of Slovak drivers interviewed work almost exclusively on international assignments. Domestic trips in Slovakia are often just the first leg of a long-distance international journey.

Slovak drivers, most of whom are hired on permanent contracts after a 6-month trial period, are entitled to 20 days' paid leave, which usually increases to 25 days with seniority. Companies often give their best drivers a few extra days of paid leave. In line with the information obtained from companies, most of the drivers surveyed reported receiving between 25 and 27 days' paid leave.

More than a third of drivers make round trips to Austria, Germany and the Netherlands in the course of a working week. Another third carry out 12-day to 2-week trips to destinations a little further afield, such as Italy, France and Spain. A small number of drivers, often the youngest or those who are immigrants (mostly from Ukraine), accept longer trips of 3 to 4 weeks, during which they often stay in hotels or flats (rented on long-term leases) in countries in Western Europe.

Drivers work an estimated 220 hours a month, with driving hours reaching a total of 90 hours over certain two-week periods.

According to information obtained during interviews with drivers, they work approximately 240 days per year (i.e. 46 weeks of the year) and drive approximately 129,000 km per year. According to the companies interviewed, the number of days worked was closer to 218 days with an annual mileage figure of 120,000 km. Taking into account expert opinion, the CNR has arrived at a typical estimated mileage figure of 123,000 km per year per driver, and a figure of 229 days worked annually.

Slovak payslips do not provide any further information on working hours. In the case of the standard scenario used for the purposes of this study, the CNR has estimated annual driving time at 1,930 hours, i.e. down from the 2019 figure of 1,980 hours.

The estimated driver/tractor ratio in Slovakia is 1.11.

## NOTE ON THE BREAKDOWN OF DRIVER COSTS

### *International driver pay*

Drivers on Slovak contracts receive a fixed monthly salary over 12 months, supplemented by daily travel allowances. Basic salary now includes the various bonuses (eco-driving, Christmas bonus, profit-sharing, etc.) that the CNR identified in previous studies of the Slovak haulage sector. As a result, it is well above the country's minimum wage.

The mileage bonus, previously awarded in 1,000 km increments to drivers exceeding 12,000 km/month, has virtually disappeared. Slovak drivers currently now report receiving more than 1,200€ a year in bonuses for taking on arduous trips (to southern Europe, including France, or to Switzerland) and for meeting stringent accident rate targets. In general, this only remaining bonus is paid in two instalments, before the driver's paid summer leave and at the end of the year before holiday season.

In the course of interviews, the companies all stated that they had adopted a system of compensation that complied with European regulations, after being subjected to frequent checks in France and Germany. Travel allowances had become the norm, replacing mileage bonuses. However, this shift is not wholly corroborated by certain drivers, particularly those of Ukrainian origin who have recently joined the Slovak labour force. Nearly 15% of the drivers surveyed said that they receive mileage bonuses based on how far they drive. Unchanged since 2019, the current rate of such bonuses seems to be 12 euro cents per kilometre, rising to 15 cents for each kilometre in excess of 13,000 or 14,000 per month. Although rare, this practice, which would appear to contravene European regulations, still persists.

Thus, the gross monthly basic salary for a driver in Slovakia is 1,180€. There is also a monthly bonus of 100 euros. If we add in Slovak social security contributions, which are relatively high, and monthly travel allowances estimated at 1,200€ for full working months, the annual cost of a driver in Slovakia comes to 33,667€ for 1,930 hours of driving per year.

## TYPICAL PROFILE OF A DRIVER WITH A SLOVAK CONTRACT WORKING INTERNATIONALLY AND BREAKDOWN OF THEIR COST

Standard profile of an international driver - Slovakia - 2022					
Characteristics	<ul style="list-style-type: none"> <li>- 90% of driver's work realized on international routes.</li> <li>- Long distance international trips, essentially in Germany, Czechia, France and Benelux</li> <li>- Rounds of two weeks, followed by 3 to 4 days off at home for majority of cases.</li> <li>- 2 to 3 weeks of paid holidays systematically taken in summer period, then about 10 days during Christmas time.</li> <li>- Income composed of a fixed salary higher than the national minimum, completed by a variable part paid as travel allowances, often maximised.</li> <li>- Travel allowances detached from the reality. They serve to maximize untaxed part of driver's income.</li> <li>- Monthly working time close to 220 hours, for a month of full activity.</li> </ul>				
Annual mileage achieved	123,000 km				
Number of actual working days per year	229				
Number of working weeks per year	45				
Number of driving hours per year	1,930				
Cost breakdown of a standard Slovak international driver in 2022					
Presentation of a standard pay slip					
EMPLOYER			EMPLOYEE		
Gross salary	€/month	1280.00 €	Gross salary	€/month	1280.00 €
Fixed gross salary	€/month	1180.00 €	Fixed gross salary	€/month	1180.00 €
Other bonuses and extras (on monthly basis)	€/month	100.00 €	Other bonuses and extras (on monthly basis)	€/month	100.00 €
<b>Social contributions</b>	<b>35.20%</b>	<b>450.56 €</b>	<b>Social contributions</b>	<b>13.40%</b>	<b>171.52 €</b>
Sickness benefit	10.00%	128.00 €	Sickness benefit	4.00%	51.20 €
Maternity and equivalent paternity benefits	1.4%	17.92 €	Maternity and equivalent paternity benefits	1.40%	17.92 €
Old-age benefits	14.00%	179.20 €	Old-age benefits	4.00%	51.20 €
Invalidity benefits	3.00%	38.40 €	Invalidity benefits	3.00%	38.40 €
Unemployment	1.00%	12.80 €	Unemployment	1.00%	12.80 €
Accidents at work and occupational diseases	0.80%	10.24 €	Accidents at work and occupational diseases	0.00%	0.00 €
Guarantee Fund	0.25%	3.20 €	Guarantee Fund	0.00%	0.00 €
Solitary Reserve Fund	4.75%	60.80 €	Solitary Reserve Fund	0.00%	0.00 €
			<b>Salary after contributions</b>		<b>1108.48 €</b>
			Income tax		125.11 €
<b>Monthly salary after payment of contributions</b>		<b>1,730.56 €</b>	<b>Net salary after social contributions and income tax</b>		<b>983.37 €</b>
Travel allowances for a full working month (11 months in a year)		1,200.00 €	Travel allowances for a full working month (11 months in a year)		1,200.00 €
<b>Monthly cost of a driver for a month of full activity</b>		<b>2,930.56 €</b>	<b>Net income of a driver for a month of full activity</b>		<b>2,183.37 €</b>
Breakdown of annual cost of a standard Slovak driver in 2022					
Fixed gross salary + bonuses * 12 months		15,360.00 €	Fixed gross salary + bonuses * 12 months		15,360.00 €
Employer's social contributions * 12 months		5,406.72 €	Employee's contributions and income tax* 12 months		3,559.56 €
Salary cost after payment of contributions * 12 months		20,766.72 €	Net fixed income after income tax * 12 months		11,800.44 €
Travel allowances * 10,75 months		12,900.00 €	Travel allowances * 10,75 months		12,900.00 €
<b>Total annual cost</b>		<b>33,666.72 €</b>	<b>Annual net income</b>		<b>24,700.44 €</b>
<b>Cost of one hour of driving in €</b>		<b>17.44 €</b>	<b>Average monthly net income</b>		<b>2,058.37 €</b>
<b>Cost per kilometre in €</b>		<b>0.27 €</b>			

Source : CNR European Studies

Since the 2019 Slovak RFT study, a typical driver's basic salary and bonuses have risen (+39%), while annual mileage has fallen by 7%. At the same time, travel allowances, which make up more than half of total compensation, have remained unchanged. As a result, driver costs according to CNR calculations are 20% higher than in 2019. Thus, the cost of an hour of driving has risen to 17.44€ (+23 %) and the per-kilometre cost to 0.27€, compared with 0.21€ in 2019.

## 2.3. OVERVIEW OF CONDITIONS AND COSTS OF OPERATING A "TYPICAL" HGV INTERNATIONALLY

Operating conditions and costs for a 40-tonne HGV operated on long distance international routes, 2022 values 		
	unit	Slovakia Simulation
Yearly mileage of a vehicle	km	136,000
Number of operating days	days/year	253
Semitrailer/tractor ratio		1.07
Cost of one driver	€/year	33,667
Driver/tractor ratio		1.11
Yearly cost of vehicle financing and possession for 1 unit	€/year	15,738
Average consumption per 100 km	litres	28.8
unit fuel price, 2022 average	€/litre	1.4046
Yearly fuel cost	€/year	55,016
Maintenance-repair	€/year	6,250
Tyres	€/year	5,020
Tolls and vignettes	€/year	21,200
Insurance (vehicle)	€/year	2,550
Axle tax and other vehicle taxes	€/year	1,684
<b>Synthesis - cost price (excluding overhead costs)</b>		<b>144,692</b>
Cost/mileage ratio per annum	€/km	1.06
Overhead costs	€/year	10,891
<b>Synthesis - complete cost price</b>		<b>155,583</b>
Complete cost per kilometer	€/km	1.14

Source: CNR European studies

According to CNR calculations, the per-kilometre cost of operating a Slovak 40-tonne HGV internationally (excluding fixed costs), was 1.06€, compared with 0.82€ in 2019 (i.e. an increase of 29% compared with our previous study). This increase can be explained by the soaring cost of fuel due the war in Ukraine, and a consequent rise in driver and vehicle ownership costs. Fuel consumption is down by 1l/100km, but these gains in terms of annual costs were cancelled out by the rise in the price of diesel. Vehicle mileage fell by 7%.

When fixed costs (estimated at approximately 7% of total costs) are factored in, the overall cost amounted to 1.14€ per kilometre in 2022.



### 3. BIBLIOGRAPHY

#### Institutional sources

Eurostat - <https://ec.europa.eu/eurostat>

Cleiss - <https://www.cleiss.fr/docs/cotisations/slovaquie.html>

Slovak Ministry of Finance - <https://www.mfsr.sk/en/>

Ministry of Transport and Construction - <https://www.mindop.sk/>

Slovak State Treasury - <https://www.financnasprava.sk/sk/podnikatelia/dane/>

National Labour Inspectorate - <https://www.ip.gov.sk>

#### Trade associations

Cesmad Slovakia - <https://www.cesmad.sk>

UNAS - <http://www.uniadopravcov.sk/>

#### Other sources

AKMV legal firm - <https://www.akmv.sk/pracovne-podmienky-vodicov-nakladnej-dopravy/>

Motorway authority - <https://ndsas.sk/>

Toll authority - <https://www.emyto.sk/sk/elektronicke-myto/sadzby-myta-a-zlavy>

Information portal Verejna Sprava- <https://www.vssr.sk/>

Accace consulting firm - <https://accace.com/wp-content/uploads/2023/02/2023-Labour-Law-and-Employment-Slovakia-EN.pdf>