





# Solidarity tax

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The aim of the solidarity tax is to reduce the regression of taxes for employees and self-employed persons with a higher level of income, while ensuring revenue from the State basic budget and local government budgets for financing the growing needs for social protection and inequality reduction of the population, including the financing of health care services.

The solidarity tax payment is made in the form of mandatory State social security contributions, from income exceeding the maximum amount of the object of mandatory contributions, i.e., from the amount exceeding EUR 62 800 per year.

|   |   |
|---|---|
| Taxpayers    | ▼ |
| Taxpayers are employees, employers and the self-employed.   |   |
| Taxation period    | ▼ |
| The taxation period of the solidarity tax is a calendar year.   |   |
| Tax object   | ▼ |
| The object of the solidarity tax is the income of socially insured persons who in a calendar year exceed the maximum amount of the object of mandatory State social security contributions - EUR 62 800 per year. |   |
| Tax rate   | ▼ |
| The solidarity tax rate is 25%  |   |

## Tax calculation and distribution



The State Social Insurance Agency calculates the tax once a month.

The solidarity tax shall be distributed as follows:

1 % - for the financing of health services,

14 % - in the state pension special budget,

10% - in the personal income tax revenue.

## Tax overpayment



The State Social Insurance Agency shall, by 1 June of the post-taxation year, calculate the amount of overpaid tax and the State Revenue Service shall, by 1 September of the post-taxation year, make a refund of the overpaid tax.

The amount to be refunded is determined as the difference between the tax paid during the year by applying the mandatory contribution rate (depending on which types of social insurance the employee is insured - in general 34.09 %) and the tax calculated in summary order - applying the rate of 25%.

## Legislation



[Solidarity Tax Law](#)

Cabinet regulations:

Cabinet Regulation No. 164 of 2 May 2000, [Procedures by Which Overpaid State Social Security Contributions are Calculated and Refunded and Solidarity Tax is Calculated and Transferred](#)

## Useful information



More information on the [State Revenue Service website](#)

Information reports and tax studies are available here