

Annual Progress Report of the Slovak Republic 2026

| April 2026

Summary

The Ministry of Finance of the Slovak Republic submits its second Annual Progress Report, assessing the implementation of the National Medium-Term Fiscal-Structural Plan of the Slovak Republic for 2025–2028.

Following two major crises and a significantly expansionary policy in 2023, the government assumed control of public finances with a high budget deficit. As a result, Slovakia entered the Excessive Deficit Procedure. In October 2024, the medium-term plan established a binding trajectory for the growth of net expenditures over the next four years, which serves as the main instrument of the reformed European fiscal rules. In response to the deteriorating global security situation, an exemption was introduced allowing for higher growth in defence spending beyond this trajectory. The Annual Progress Report provides an assessment of the plan's implementation, progress in reforms and investments, as well as an updated outlook for the deficit and public debt.

An adverse external environment, shaped by rising global trade barriers, is holding Slovak economic growth below its potential and complicating efforts to restore public finances. Both Slovakia and its key trading partners are being affected by protectionist measures introduced by the United States, while growing Chinese market shares are adding competitive pressure on the European Union and further weakening external demand. Against this backdrop, Slovakia's GDP is projected to grow by around 1% in 2026, driven mainly by investments linked to the final phase of the Recovery and Resilience Plan. Growth is expected to edge slightly above 1% the following year, although inflows of EU funds will decline the expansion of exports from Volvo's new automotive plant should provide support. A significant downside risk to this outlook is a potential escalation of conflict in Iran, which could push growth below 1% in both years.

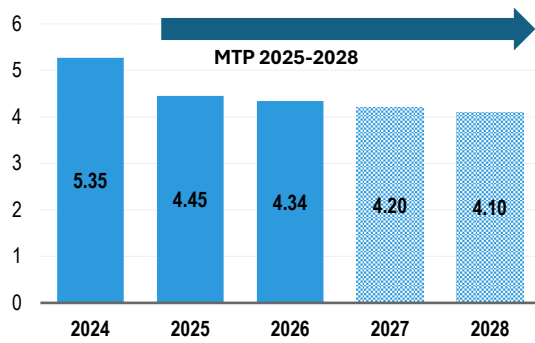
Despite the unfavourable external environment, the government is gradually improving the state of public finances, with the deficit expected to remain close to 4% of GDP in 2026. This improvement has been supported by three consolidation packages, which reduced the deficit to 4.45% of GDP in 2025 and further to 4.34% this year. The pace of deficit reduction has been more modest, mainly due to weaker economic performance and higher interest costs, partly reflecting the restrictive policy of the European Central Bank. At the same time, the budget has also been affected by the minimum international commitment to defence spending at 2% of GDP. These factors place a significant burden on public finances and undermine the impact of consolidation measures. Without government intervention, the deficit could have reached as much as 7% of GDP as early as this year, while public debt would have been on track to rise towards 100% of GDP over the next decade.

The government's objective remains to slow the growth of public debt. Fiscal targets have been adjusted slightly to avoid an overly restrictive fiscal stance. The revised goal is to reduce the deficit to 4.2% of GDP in 2027 and 4.1% in 2028. This approach is consistent with EU rules, which allow for a more gradual reduction of the deficit and debt in response to an adverse external environment. Fiscal consolidation will therefore continue into the next electoral term. Public debt could stabilise towards the end of the decade, provided the deficit is brought below 3% of GDP.

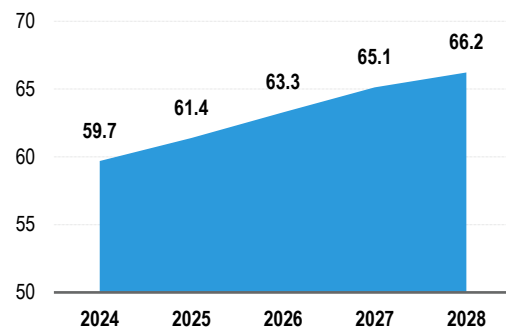
Implementation of key structural reforms and investments is also progressing. The most significant advances have been made in the energy sector and education, while other areas, such as transport, are moving forward in line with the plan. Approximately one third of all measures have already been completed. Some measures have been adjusted, for example through changes in how targets are measured, and in the case of renewable energy, the target for installed capacity has been increased. Revisions have also affected selected sections of railway infrastructure modernisation. In addition to the Recovery and Resilience Plan, further reforms are being prepared, including measures aimed at combating tax evasion.



General Government deficit (in % GDP, target for 2027 and 2028)



General Government gross debt (in % of GDP, if targets are fulfilled)



Source: SO SR, MoF SR



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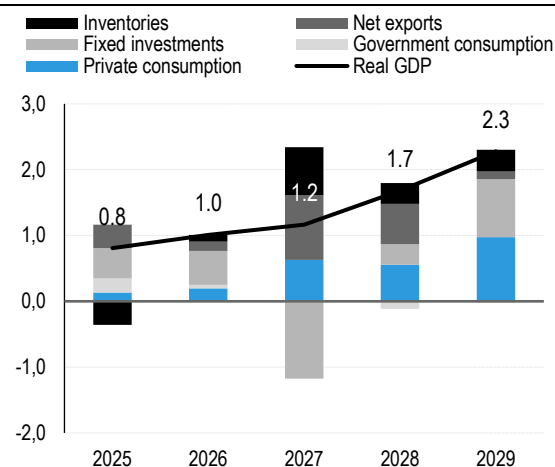
I. MACROECONOMIC ENVIRONMENT

The Slovak economy grew moderately in 2025, by 0.8%, mainly because of adverse developments abroad and under the influence of the necessary consolidation of public finances. In 2026, GDP is expected to recover gradually towards 1%, driven mainly by domestic demand and investments financed from the Recovery and Resilience Plan (RRP). Economic developments abroad will continue at a subdued pace, although Germany's performance will increase slightly. In 2027, the dynamics of Slovak GDP will accelerate moderately thanks to a recovery in exports, which will replace RRP resources. However, unfavourable demographic developments will hamper the labour market in the long term. The main risks to the forecast are higher inflation and lower external demand linked to the conflict in the Middle East, as well as uncertainty associated with the absorption of EU funds.

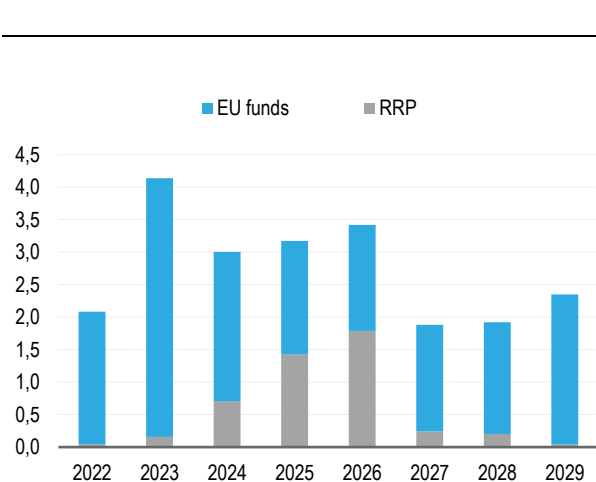
In 2025, the Slovak economy grew by 0.8%; however, the pace of growth remained subdued, mainly because of the unfavourable external environment. Weaker performance by the main trading partners had a negative impact on both exports and investment. Private investment slowed and export performance deteriorated during the year. Household consumption remained subdued due to increased uncertainty, inflation and labour-market developments, which led to a higher savings rate. The economy was therefore supported mainly by expenditure from the Recovery and Resilience Plan, the full effect of which will be reflected only in 2026.

In 2026, GDP growth is expected to accelerate slightly to 1.0%, with investments financed from the RRP serving as the main driver of economic activity. Foreign demand will continue to be weakened by shocks in the global economy and will not contribute significantly to GDP formation. At the same time, the labour market will ease, as the number of employees is expected to decline slightly. Household consumption will therefore remain moderately subdued. Domestic demand will also be under pressure from the consolidation of public finances. The overall performance of the economy remains dependent mainly on the impulse from investments financed from EU sources.

GRAPH 1 – Contribution to Real GDP in MF SR Forecast (change in %)



GRAPH 2 – Absorption of EU Funds (% of GDP)

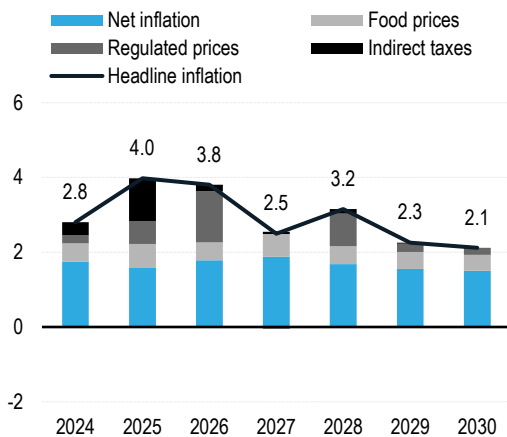


Source: SO SR, MoF SR

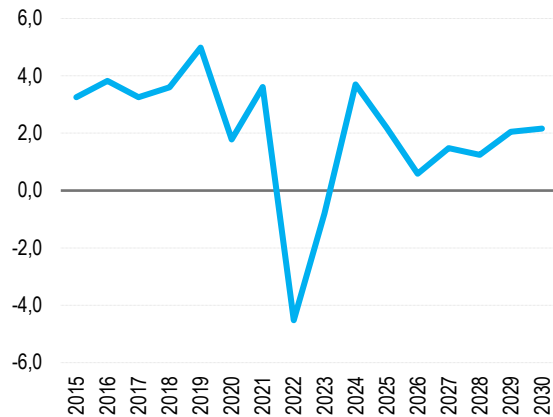
In 2027, GDP will increase by 1.2%, mainly thanks to a recovery in exports and the start-up of production at the Volvo car plant. The expiration of investments financed from the RRP will have a restrictive effect on the economy; however, this will be largely offset by the start of production at Volvo. At the same time, an acceleration in real wage growth will support household consumption. On the other hand, unfavourable demographic developments and the expected decline in employment will constitute structural constraints on the economy's growth potential.



GRAPH 3 – Inflation (growth in %)



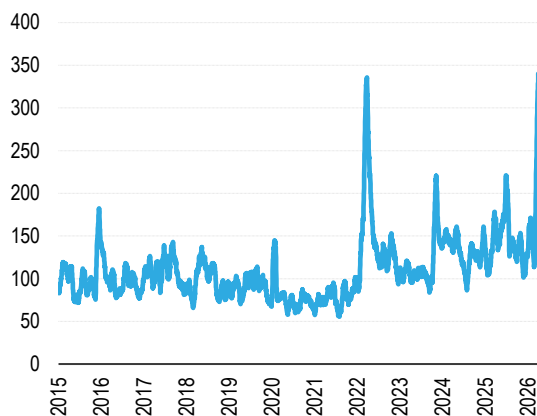
GRAPH 4 – Real wage (growth in %)



Source: MoF SR

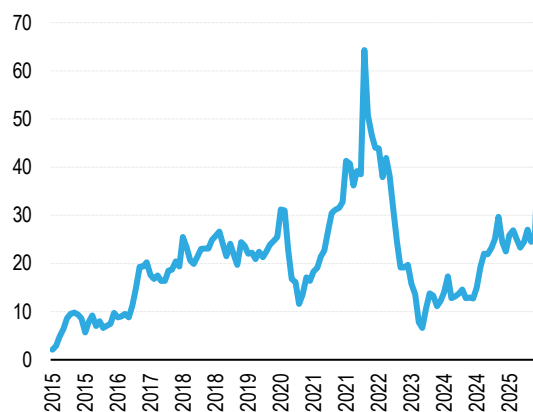
As a result of the conflict in the Middle East, the risks to the forecast have shifted to the downside. If the conflict were to escalate, under the adverse scenario GDP could be 0.7% lower by 2028 and consumer prices 5.4% higher (see Box 1). In addition to geopolitical factors, lower absorption of RRP funds remains a risk. This could be reflected in lower investment activity and a more pronounced decline in employment than assumed in the forecast. A positive risk is the stimulus from a possible increase in defence investment in Slovakia. A fiscal stimulus in Germany could also help the Slovak economy. Slovak exports may also be supported by EU trade agreements with India and MERCOSUR.

GRAPH 5 – Geopolitical Risk Index



Source: Caldara, Dario and Matteo Iacoviello

GRAPH 6 – Consumer inflation expectations in the euro area (normalized balances of respondents' answers, points)



Source: EC



TABLE 1 – Comparison of macroeconomic indicators actual forecast of MoF and the assumptions of the European Commission¹

	Indicator		2025	2026	2027	2028	t+10	t+15	2030-2040
1	Real GDP (growth rate)	MF SR	0.81	1.01	1.17	1.68	1.66	1.51	1.64
		EC	0.80	1.00	1.40	1.38	1.64	1.51	1.59
2	Potential GDP (growth rate)	MF SR	1.83	2.23	1.85	1.71	1.66	1.51	1.64
		EC	1.53	1.44	1.29	1.21	1.47	1.51	1.59
3	GDP deflator (growth rate)	MF SR	4.19	3.72	2.39	2.49	2.00	2.00	2.00
		EC	3.80	3.60	2.90	2.94	2.50	2.36	2.52
4	Nominal GDP (growth rate)	MF SR	5.03	4.76	3.59	4.21	3.69	1.51	1.64
		EC	4.94	4.33	4.13	4.36	4.17	3.90	4.15
5	Long-term interest rate (% , year average)	MF SR	3.49	3.62	3.62	3.64	3.40	3.41	3.40
		EC	3.78	3.83	3.88	3.93	4.16	4.11	4.12
6	Short-term interest rate (% , year average)	MF SR	2.18	2.05	2.08	2.17	2.26	2.34	2.27
		EC	2.82	2.81	2.79	2.78	2.65	2.47	2.64

Source: EC, MoF SR

BOX 1 – Scenarios for the impact of the conflict in the Middle East on the Slovak economy

Since the macroeconomic forecast was officially published in February 2026 (with an oil price estimate of around USD 60 per barrel), it does not yet consider developments in the Middle East crisis. The mild scenario described and quantified below, which assumes a temporary increase in oil prices above USD 100, is very likely to materialise. The risk therefore remains a more adverse scenario, in which the increase would be more significant and would persist for longer (Chart 7).

Mild scenario

Under the mild scenario, the conflict in the Middle East may slow Slovak GDP growth in 2026 and 2027 by an average of 0.2 percentage points. A slowdown in the economies of our main partners would weigh on exports. Inflation would increase additionally by 0.2 pp in 2026 and by 0.5 pp in 2027. This year, faster price growth would be caused by higher fuel prices. In 2027, food prices would rise due to more expensive fertilisers, and energy prices would also be higher for households that are not covered by energy support. These calculations are based on the technical assumption that oil prices will remain at USD 100 per barrel until June of this year and then decline towards USD 70 per barrel.

The impact on the general government deficit will be only relatively moderate. The general government deficit may widen by approximately EUR 80 million in 2026 and by EUR 307 million in 2027. This would be caused mainly by an increase in government expenditure due to higher prices and, to a lesser extent, by a decline in revenues.

Negative scenario

Under the negative scenario, Slovakia's GDP would slow by an average of up to 0.5 pp in 2026 and 2027, while inflationary pressures would be even more pronounced. The slower economic growth would be caused by a more significant decline in households' real disposable incomes due to higher inflation and a more pronounced slowdown of our most important trading partners. Under the adverse scenario, inflation could rise by 1.6 pp this year and by 3.8 pp next year. The scenario is based on the assumptions of the latest ECB forecast (the "severe scenario"), which assumes that restrictions on oil and gas supplies will last until the end of 2026. The oil price would climb to as much as EUR 145 per barrel in the second quarter of 2026 and would decline

¹ EC Autumn Forecast of November 2025 for 2025-2027. For 2028-2040, the EC reference trajectory of macroeconomic indicators for the National Medium-Term Fiscal-Structural Plan of the Slovak Republic for 2027-2040, last updated in June 2024. Differences between the EC and MF SR forecasts are also due to the different dates on which the forecasts were prepared (the MF SR forecast is more recent - February 2026).



only gradually towards 100 by the end of 2028. The gas price would jump to EUR 106/MWh, which is close to the levels observed after the start of Russia's invasion of Ukraine.

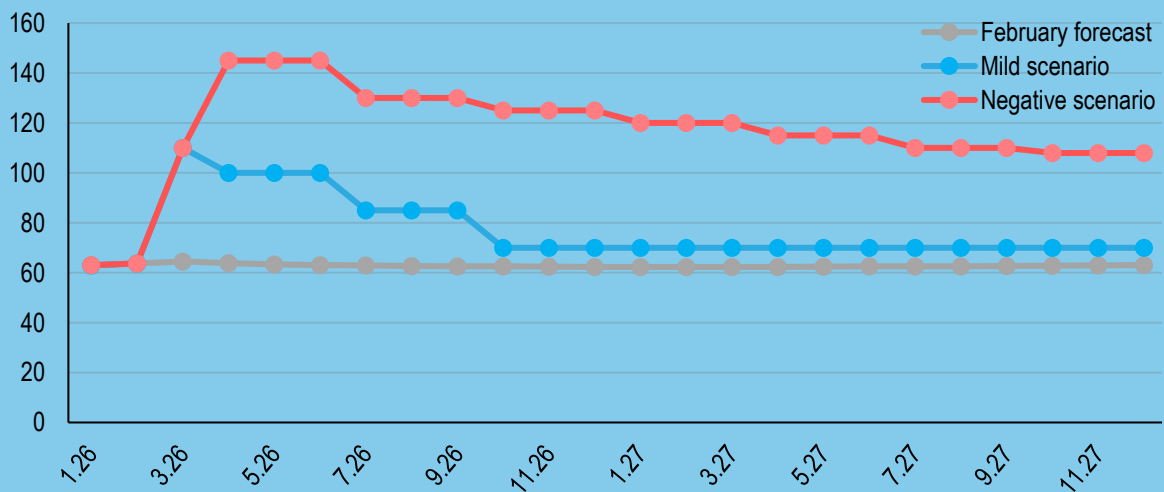
A direct consequence would be a sharp increase in fuel prices in 2026 to almost 2 euros per litre of petrol and an increase in energy prices from 2027. It is estimated that, for households not covered by energy subsidies, electricity prices would increase by approximately 25% and gas prices by approximately 18%, while heat prices would increase by 19% for all households. Energy subsidies would dampen the overall impact of higher energy prices on inflation, but their fiscal costs would increase significantly. Wages in the private sector would fail to keep pace with inflation.

Under the negative scenario, the impact on the general government deficit would be significant. The general government deficit would widen by EUR 300 million in 2026, by EUR 1.0 billion in 2027 and by EUR 1.5 billion in 2028. Current expenditure, the indexation of social transfers and public wages would contribute the most to the increase in the deficit. This scenario assumes that extraordinary pension indexation would be triggered in both 2026 and 2027². If inflation does not reach the critical values required to trigger extraordinary indexation, the impacts on the deficit in 2026 and 2027 would be milder, while the impact on the 2028 deficit would remain unchanged.

TABLE 2 – Impact of the Conflict in the Middle East on the Slovak Economy

	Mild scenario			Negative scenario		
	2026	2027	2028	2026	2027	2028
GDP Growth (p.p)	-0.2	-0.2	0.1	-0.6	-0.5	0.4
Employment (p.b)	0.0	0.0	0.0	-0.4	-0.1	0.2
Wages (p.p)	0.0	0.0	0.0	0.3	2.3	0.5
Inflation (p.p.)	0.2	0.5	0.0	1.6	3.8	-0.1
General Government Balance (million eur)	-80.3	-306.6	-399.6	-300.4	-997.4	-1 470.0

GRAPH 7 – Oil price assumptions (USD/bl)



Source: MoF SR

² In both years, however, inflation will be very close to the threshold required to trigger extraordinary indexation.

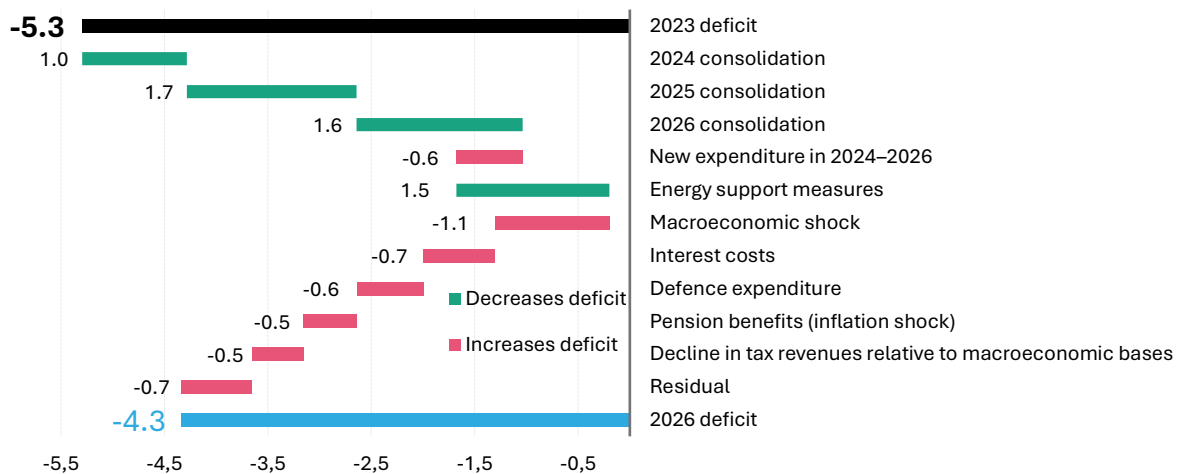
II. FISCAL OUTLOOK

Following two major crises and a strongly expansionary fiscal stance in 2023, Slovakia's public finance deficit rose to a high level, placing the country under the Excessive Deficit Procedure. The original draft budget for 2024, based on a no-policy-change scenario, projected a deficit of 6.5% of GDP. In response, the government—since taking office at the end of 2023—adopted three consolidation packages with a total impact exceeding 4% of GDP. As a result, the deficit has gradually declined from 5.35% of GDP in 2023 to 4.45% in 2025 and is expected to fall further to 4.34% this year. However, the positive effects of consolidation have been partly offset by several factors: rising defence expenditure towards the long-standing 2% of GDP target, higher debt servicing costs due to adverse developments in global financial markets, and increased priority spending. In addition, a weaker-than-expected macroeconomic environment has further weighed on public finances. In terms of cumulative net expenditure growth, this deficit path corresponds to an increase of 7.4% over the period 2024–2026, which remains well below the maximum growth allowed under EU fiscal rules. This is largely because several of the adverse factors affecting the deficit are beyond the government's control and do not count towards compliance with EU rules. Under an updated no-policy-change scenario since the government took office, the deficit could have approached 7% of GDP by 2026, with public debt rising towards 100% of GDP over the following decade

II.1. Fiscal Outlook 2024 - 2026

The general government deficit is set to decline to 4.3% of GDP in 2026. The general government deficit is set to decline to 4.3% of GDP in 2026. Consolidation measures adopted after the new government took office first stabilised the deficit at 5.3% of GDP in 2024 and are now contributing to its reduction to 4.3%. Although these measures—on both the revenue and expenditure sides—have had a significant positive impact, they have also had to offset factors that are putting upward pressure on the deficit.

GRAPH 7 – Main Contributions to the Change in the General Government Balance between 2023 and 2026 (% of GDP, ESA 2010)



Note: Within the consolidation items, the final figures have been refined to reflect subsequent legislative adjustments to certain revenue measures. The "other" category mainly captures the impact of measures adopted by previous governments, increases in contributions to the EU budget, as well as additional growth in wage and intermediate consumption expenditures beyond the specific measures of the current government identified in the chart above.

Source: MoF, SO SR

The government has already approved three consolidation packages with a total volume of 4.3% of GDP, with revenue-side measures accounting for most of the adjustment to date.

- **The first package, amounting to 1.0% of GDP for 2024,** included three key measures: a reduction in contributions to the second pension pillar, a 1 percentage point increase in employers' health insurance contributions, and an extension of the special levy on businesses to the banking sector (together accounting for 0.7% of GDP). Additional notable measures included the introduction of a tax licence, higher excise duties on tobacco and alcohol, and a temporary extension of the profit levy on „Vodohospodárska výstavba“.



- **The second package, totalling 1.6% of GDP, relied primarily on revenue measures.** The bulk of consolidation (1.1% of GDP) came from three steps: increasing the standard VAT rate from 20% to 23%, introducing a financial transaction tax, and raising the corporate income tax rate for large companies to 24%. Additional revenue measures (0.3% of GDP) included higher excise duties on tobacco and related products, increased alcohol taxation, the introduction of a tax on sweetened beverages, and adjustments to motorway vignette prices and tolls. On the expenditure side, measures amounting to 0.3% of GDP focused mainly on reforms to the parental pension scheme—allowing tax assignation to parents—and changes to the child tax bonus
- **The third package, also worth 1.6% of GDP, combines both revenue and expenditure measures.** On the revenue side (1.0% of GDP), the focus is on higher social contributions, increased tax progressivity, measures to combat tax evasion and improve tax and contribution efficiency³, as well as higher taxation of negative externalities. Revenues are also expected to rise due to a reduction in the number of public holidays and the removal of the ban on retail sales during state holidays. On the expenditure side, the largest savings—amounting to 0.5% of GDP—are expected from curbing spending by ministries, their subordinate organisations, and local governments. Additional expenditure measures (0.1% of GDP) relate to pensions and selected social benefits.

The adopted consolidation measures have also offset the impact of other deficit-increasing measures introduced in recent years, which have worsened the fiscal position. In 2024, these measures represented approximately 0.4% of GDP compared to the previous year⁴. The largest additional costs arose from the need to top up funding for the healthcare sector following the 1 percentage point increase in employer contributions. Expenditure also increased due to the establishment of a new Ministry of Tourism and Sport, as well as measures aimed at improving remuneration conditions for security forces and the financial administration. The introduction of a full 13th pension also contributed to higher spending. Additional measures affecting the 2025 fiscal year include higher salaries for teaching staff (with the main impact in 2026), increased funding standards for kindergartens following their transfer to central government responsibility, and higher personal allowances for court employees and soldiers. In 2026, a major driver of higher expenditure will be the social services reform, although its impact will be phased in gradually.⁵ Spending has also been pushed up by measures adopted prior to the current electoral term, such as early retirement options after 40 years of service, the implementation of the education law, gradual increases in research and development spending, and the introduction of performance contracts for public universities.

Since 2023, deficit reduction has also been constrained by additional factors, partly beyond the government's direct control. The positive effects of consolidation have been significantly dampened by a worsening macroeconomic environment. From 2025 onwards, the introduction of tariffs by the US administration has negatively affected key macroeconomic bases such as household consumption and employment. In addition, tax collection has been weaker than would correspond to the development of underlying macroeconomic indicators, particularly in value-added tax.⁶ Pension expenditure has also increased significantly outside government measures, driven by the inflation shock and a higher-than-expected number of early retirements. Due to the design of the initial pension indexation mechanism, individuals approaching retirement age have been incentivised to retire earlier. Public finances are also affected by rising interest costs, mainly due to higher global interest rates and geopolitical instability. Defence spending has increased substantially compared to 2023, reflecting the delivery of a larger share of military equipment in 2026 as well as higher cash expenditures. The budget is further affected by rising EU contribution payments. Some of these negative factors have been partially offset by developments in energy prices, which have led to a significant decline in the cost of energy support measures.

³ These measures are a partial VAT deduction for company cars, a tax amnesty for unpaid taxes from previous periods, the Act against forced sole proprietorships, and the introduction of social contribution payments on work-related bonuses also during sick leave and maternity leave.

⁴ Compared with 2023, this represents an increase of only 0.4% of GDP, as additional pension benefits amounting to 0.3% of GDP were paid at the end of 2023. The current government's total measures in 2024 amount to 0.7% of GDP.

⁵ Care allowances will now be paid directly to the dependent person, rather than to the caregiver, allowing the dependent person to finance care more flexibly.

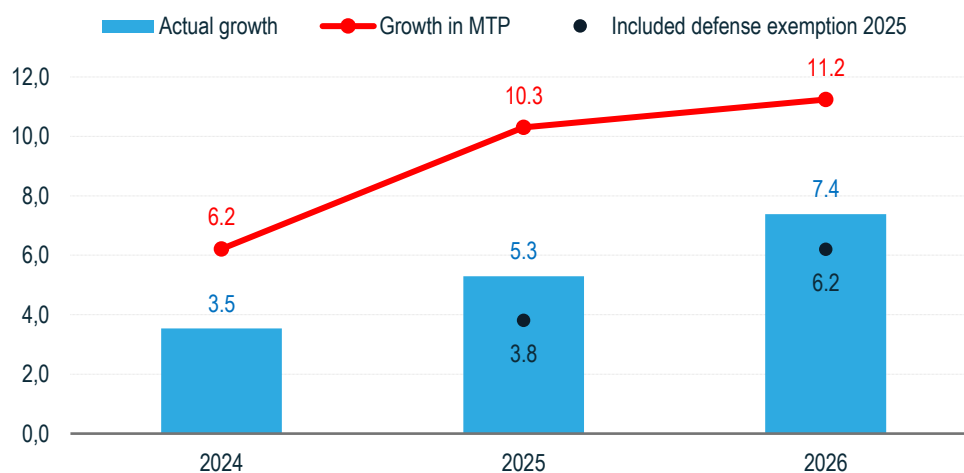
⁶ Part of the deterioration in tax collection efficiency may also be caused by government measures, such as the existence of many various exemptions from standard tax rates. In general, however, tax collection relative to macroeconomic bases tends to decline mainly during periods of low economic growth.

II.2. Compliance with fiscal rules

For the second time, the Annual Progress Report evaluates compliance with the EU's reformed fiscal rules by net-expenditure growth⁷⁸. The new framework introduced last year a single binding indicator – the growth rate of net expenditure – intended to ensure deficit reduction and long-term debt sustainability. In its National Medium-Term Fiscal-Structural Plan (MTP), the Government committed to achieving fiscal improvement via this instrument. As a multi-year plan, the expenditure path was set through to 2028, submitted to the European Commission and approved by the Council of the EU. This Report now assesses Slovakia's delivery against that trajectory for 2024 and 2025 – specifically, whether net-expenditure growth corresponded to the binding trajectory set out in the Medium-Term Plan. Specifically, whether the growth of net expenditure has been in line with the binding trajectory of the medium-term plan⁹. Slovakia is also following the Council recommendation to publish an updated list of consolidation measures so that net expenditure growth does not exceed the maximum allowed rate every 6 months in the context of the excessive deficit procedure. The government publishes the consolidation measures in the Draft Budgetary Plan in the autumn as well as in the Annual Progress Report published in the spring.

The cumulative growth of net expenditure until 2026 remains safely below the maximum permitted growth¹⁰. In its medium-term plan, the Ministry of Finance of the Slovak Republic envisaged a maximum cumulative growth of net expenditure in the years 2024 to 2026 of 11.2%. In fact, net expenditure for the years 2024 to 2026 grew cumulatively by 7.4% and is thus safely below the given maximum growth. The growth of net expenditure was dampened mainly by the adopted revenue measures. On the other hand, the decrease in revenue compared to the original forecasts, which does not affect the permitted growth of net expenditure, was partially compensated by the binding of provisions for adverse macroeconomic developments¹¹, which further dampened the development of expenditure beyond the requirements of EU rules. Compliance with the rules is also helped by the exemption for the growth of defence spending, recognized by the EC in July 2025, up to 1.5% of GDP above the level of defence spending in 2021. After considering the defence exemption, the cumulative growth in net spending is estimated to be only slightly above 6%.

GRAPH 8 – Cumulative growth of net expenditure 2024 to 2026



⁷ Net-expenditure growth is defined as the year-on-year change in general-government expenditure, adjusted for expenditure financed by EU sources (both traditional cohesion funds and the Recovery and Resilience Facility), interest expenditures, co-financing costs, one-off expenditure and cyclical unemployment benefits. Subsequently, the Government's discretionary revenue measures – reflecting new tax- and non-tax-revenue actions – are deducted.

⁸ In accordance with Regulation (EU) 2024/1263 of the European Parliament and of the Council of 29 April 2024, the Annual Progress Report assesses progress already in the transitional year 2024, even though the Medium-Term Fiscal-Structural Plan covers 2025–2028.

⁹ The year 2024 was a transitional period between the old and the new system of fiscal rules, therefore the new expenditure rule began to be fully applied only from 2025. Slovakia received only a non-binding – more formal – recommendation for 2024. Therefore, the European Commission assumed in its estimates for the reference trajectory that Slovakia's expenditure would grow at a slower pace in 2024. The higher permitted rate of expenditure growth was also given by the fact that the Commission originally expected higher inflation.

¹⁰ The Annual Progress Report evaluates whether Slovakia's net-expenditure growth in 2024 aligned with the binding trajectory established in the Medium-Term Plan for 2025–2028.

¹¹ In the budget book, it is listed as a reserve to address negative impacts of budgetary management developments.



Source: MoF SR, SO SR

TABLE 3 – Growth of the net expenditure (EUR billion, ESA2010)

	2023	2024	2025	2026
1 Total expenditure of the General Government	59.8	61.8	65.6	69.0
2 Funds from the EU	3.6	2.1	3.2	4.7
3 Interest expenditure	1.4	1.9	2.1	2.4
4 Cyclical component of unemployment expenditure	0.0	0.0	0.0	0.0
5 One-off expenditure	0.0	0.0	0.0	0.0
6 Co-financing expenditure	0.6	0.5	0.5	0.5
7 NFPE - nationally-financed primary expenditure (= 1-2-3-4-5-6)	54.1	57.4	59.8	61.4
8 Discretionary revenue measures (DRM)		1.3	1.4	0.4
9 Growth of the NFPE adjusted for DRM (= (7t-8t)/7t-1)		3.5%	1.7%	2.0%
<i>p.m. Maximum growth of the net expenditure (MTP)</i>		6.2%	3.8%	0.9%

Source: MoF SR

BOX 2 – Excessive Deficit Procedure

At the beginning of 2025, Slovakia formally entered the Excessive Deficit Procedure (EDP) owing to the adverse state of public finances following the crisis years 2020–2023. Under Article 126 of the Treaty on the Functioning of the European Union, Member States must avoid an excessive deficit—defined as a general-government deficit exceeding 3% of GDP. Should the deficit breach this threshold, the EDP is triggered as the corrective arm of the Stability and Growth Pact. Since 2020, Slovakia has run deficits above 5% of GDP in every year except 2022, when an inflation-driven revenue boost temporarily narrowed the gap. Because these high deficits were not deemed transitory and, according to the European Commission’s projections, the deficit was not forecast to fall below 3% of GDP in the near term, the Commission recommended in 2024 that Slovakia be placed in the EDP, a recommendation the Council of the EU confirmed in 2025. The EDP imposes a formal requirement to correct the fiscal imbalance by a specified deadline and subjects the country to intensified semi-annual fiscal surveillance. Continued non-compliance with the corrective path may result in financial sanctions.

The reform of the EU fiscal rules shifted the EDP’s focus from the deficit level to the trajectory of net expenditure growth. The reformed Stability and Growth Pact align its corrective arm with the preventive arm’s single operational rule on expenditure. Thus, current EDP requirements for deficit reduction are expressed in terms of a reference trajectory for net-expenditure growth. While the headline deficit remains a monitored indicator, net-expenditure growth¹² is the sole metric by which the Commission will assess compliance under the EDP. Given the counter-cyclical design of the new expenditure rule, the reference trajectory need not mechanically deliver a deficit below 3% of GDP by the originally stipulated deadline in the EDP recommendation.¹³

The trajectory for net-expenditure growth required to reduce the deficit below 3% of GDP corresponds to Slovakia’s commitment in its Medium-Term Fiscal-Structural Plan (MTP) for 2025–2028. Transitioning from the old EU framework to the new expenditure-based regime, necessitated aligning the cumulative net-expenditure path in the MTP with the EDP’s corrective trajectory. Consequently, the approved MTP trajectory for cumulative net-expenditure growth reflects the EDP recommendation and satisfies the procedural requirement.

¹² As part of the Council’s EDP recommendation, alongside the specified net-expenditure growth trajectory, there remains an implicit expectation that the deficit will fall by a set deadline, although that deadline is itself derived from the expenditure path.

¹³ The counter-cyclical design of the expenditure rule stems from the fact that budget revenues may fluctuate freely with the economic cycle, without obliging the government to adjust its outlays. In favourable economic times, unexpected additional revenues cannot be spent under the rule, so the deficit declines more quickly. Conversely, in downturns the rule does not require deeper consolidation in response to revenue shortfalls, which has a counter-cyclical effect but also delays reaching the targeted deficit. Under the rules, failing to meet the deficit target while adhering to the expenditure trajectory is not treated as non-compliance with the recommendation, and the deadline for reducing the deficit below 3% of GDP would be extended accordingly.



The Council’s EDP recommendation for Slovakia sets a maximum cumulative growth of net-expenditure, a deadline for deficit reduction, and requirements for the regular publication of consolidation measures. Specifically, the Council advised that Slovakia maintain net-expenditure growth at or below 13% cumulatively by 2027 to achieve a deficit under 3% of GDP, and to publish an updated list of measures by 30 April 2025 to ensure compliance with the recommendation in 2025. Thereafter, further measures to secure the gradual deficit reduction must be presented every six months until Slovakia exits the EDP.

II.2.1. Update of Measures Implemented in the 2026 Budget

The current government has adopted three consolidation packages totalling more than 4% of GDP. The update of macroeconomic and budgetary forecasts in February 2026 slightly revised the impact of consolidation measures on the revenue side of the budget. At the same time, by 2028, due to the temporary nature of some measures, it will decrease slightly but will remain at 4.1% of GDP. A more detailed breakdown of the measures is available in Annex 4.

TABLE 4 – Quantification of revenue and expenditure measures (budgetary impact in EUR million, ESA 2010)

	2024	2025	2026	2027	2028
Total consolidation measures	1509	3785	6325	6427	6262
1st consolidation package	1509	1580	1611	1643	1200
2nd consolidation package	0	2205	2409	2498	2677
3rd consolidation package	0	0	2304	2286	2385
Total (% of GDP)					4.0

A more detailed breakdown of the individual measures is available in the DEM and DRM tables in the annex. The final figures also incorporate later legislative adjustments to some revenue measures.

Source: MoF SR

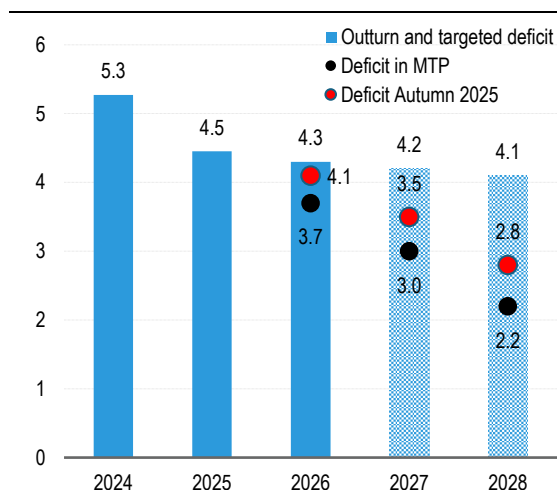
III. FISCAL OUTLOOK TO 2028

Given the significant increase in uncertainty associated with the external environment, the government is revising its budget deficit targets upwards, but to continue to stabilize public finances. The deficit target for next year is 4.2% of GDP, a slightly lower level than the current year. However, to maintain this target, it will be necessary to compensate for several negative effects increasing the deficit, over which the government has no direct influence. These include mainly increasing interest costs, as well as increased defence spending due to the delivery of a larger amount of defence equipment. The budget is also under pressure due to the aging of the population, which increases social and health spending. The possible approval of the planned pro-growth measures will also increase the need for consolidation measures. The revised targets continue to fully respect European budgetary rules. After the targets are met, debt could be significantly below the 70% of GDP threshold in 2028. Stabilization and subsequent decline in debt will therefore require continued consolidation in the next election period after 2028.

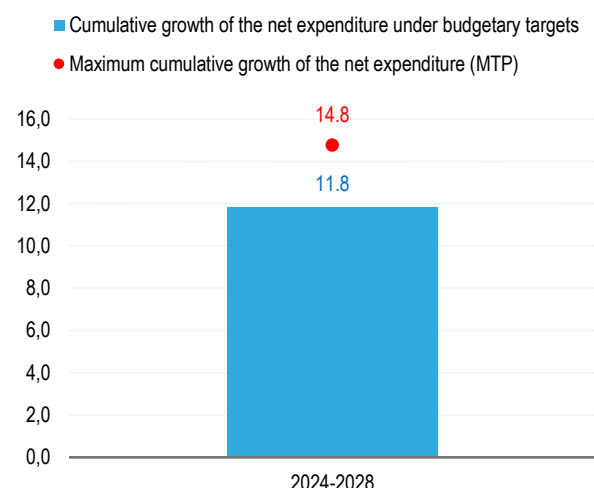
III.1. General-Government Balance and Compliance with the Permitted Net-Expenditure Path

The government is revising the targets in response to slower growth due to the external environment, geopolitical uncertainty, pressure on EU competitiveness and the political cycle. The medium-term plan expected a gradual decline in the deficit to 3% of GDP by 2027, leading to a plan to stop the growth of debt. The targets set in this way were more ambitious than the deficits corresponding to the set trajectory of net expenditure growth. The macroeconomic environment has deteriorated significantly since the autumn of 2024, when the medium-term plan was published, which led to significant shortfalls in tax revenues. Therefore, the deficit targets have been gradually revised upwards to target counter-cyclical budgetary policy. The ongoing conflict in Iran and the blockade of the Strait of Hormuz are currently additionally increasing macroeconomic uncertainty, which may increase the deficit estimate for 2027 by up to 0.7% of GDP without government action¹⁴. The situation next year may also be influenced by the political cycle. The government has already announced measures to support economic growth, in an unspecified amount. The budget deficits are therefore revised upwards for the coming years, but in such a way that the budget deficit continues to decline year-on-year. A decrease in the deficit by 0.1 p.p. is therefore planned for 2027 and 2028. The revised targets continue to fully respect European budgetary rules (GRAPH 10 and 11)¹⁵.

GRAPH 9 – General Government deficit (% of GDP)



GRAPH 10 – Cumulative growth of the net expenditure of the General Government 2024-2028 under budgetary targets



Source: MoF SR

¹⁴ This is the impact for 2027 only. It is not a cumulative quantification, which is presented in Box 1 in the Macroeconomic Environment section.

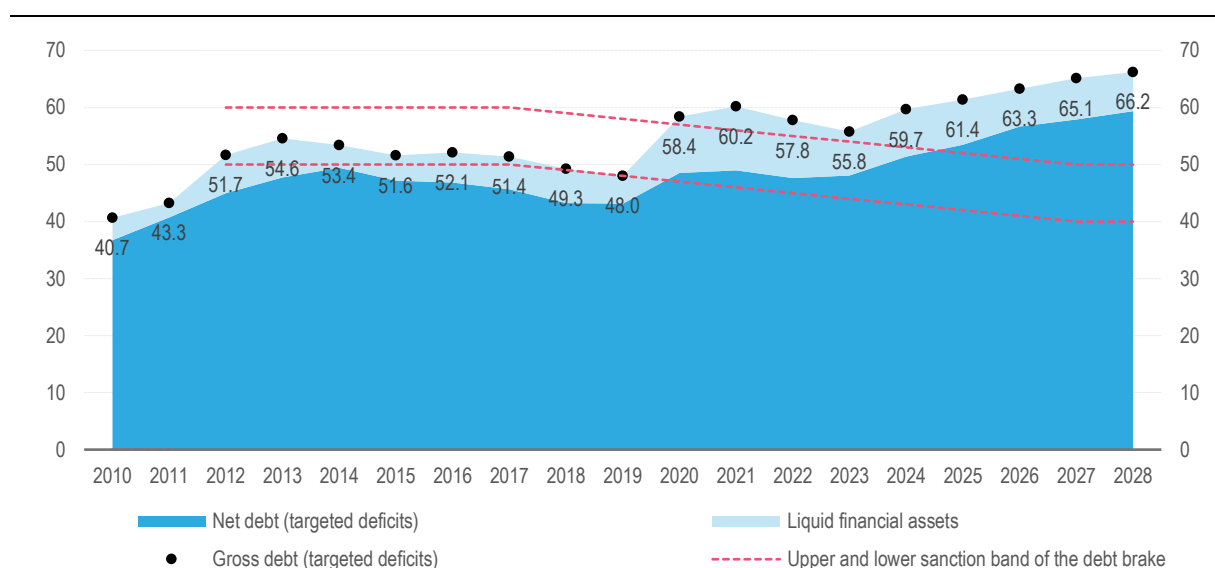
¹⁵ Not including the defence exception. The fact that the European Commission, by activating the escape clause from the fiscal rules in March last year, enabled the increase in defence spending to be considered, without affecting the fulfilment of commitments from the medium-term plan, would also help to achieve net spending growth.

Achieving the revised targets will also require compensating for negative impacts putting pressure on public finances. The deficit will be pressured by the expected increased deliveries of defence equipment in the coming years. The delivery of the last 4 fighter jets as well as large deliveries of combat vehicles is expected next year. Updated defence spending is expected to be higher by 0.3% of GDP year-on-year. Higher interest rates and gradual refinancing of government bonds increase the cost of debt servicing. This increases interest costs by 0.2% of GDP annually. The ageing of the population is also putting increasing pressure on pensions and other expenditure sensitive to ageing. The year-on-year increase in the number of old-age pensioners is expected to be over 1% next year (over 13 thousand people). In addition, an additional risk is the negative impact of the war in Iran and its impact on public finances. The possible form and size of energy aid also remain an open question, the costs of which are directly related to the development of the war in Iran and energy prices on world markets. At the same time, the government has already indicated that it wants to adopt measures to support the economy next year. The government's policies that would place a minimal burden for public finances are the deregulation of the business sector and other targeted growth-enhancing measures. In any case, the government needs to compensate for all negative impacts to keep the deficit below 4.5% of GDP. The government will focus on consolidation measures leading to a reduction in tax evasion and streamlining the expenditure side of the budget.

III.2. Gross debt

Achieving stabilisation and subsequent debt reduction will require consolidation across two electoral terms, given the high initial deficit and the adverse economic environment. In the coming years, the increase in debt relative to GDP will be driven mainly by the persistently higher deficit, which has increased mainly since 2023. It will be temporarily dampened by higher inflation through the denominator effect, but to a much lesser extent than in 2022 and 2023. At the same time, real economic growth is expected to be significantly below its potential, mainly due to external factors, which additionally complicates the effort to stabilise debt relative to economic performance. By the end of the observation horizon in 2028, gross debt should be around 66% of GDP if budgetary targets are met, which is also significantly lower compared to the situation with unchanged policies since the new government took office. Without government intervention, the deficit could reach up to 7% of GDP this year, while the debt would grow to 100% of GDP over the next decade. The situation surrounding the debt brake reform also plays an uncertain role in the current election period in this context. In the absence of agreement on the reform, the government would face the need to apply the strictest debt brake sanction - submitting a balanced budget for 2027 (more **BOX 3**).

GRAPH 11 – Gross debt (% of GDP)



Source: MoF SR



BOX 3 – Activation of the Debt Brake in 2025

In November 2025, the two-year escape clause from the strictest sanctions of the debt-brake mechanism for the new Government expired. Since 2020, general-government gross debt has remained within the highest sanction band under the Constitutional Act on Budgetary Responsibility. Upon taking office at the end of 2023, the new Government activated an escape clause suspending the three highest sanction bands for 24 months.

An amendment to the debt-brake constitutional law could strengthen the framework and avert the abrupt requirement to present a balanced budget. Over more than a decade of experience with the debt brake, its asymmetrical sanction design has become apparent: in lower sanction bands, penalties are largely formal, whereas in the highest band the debt brake demands an immediate balanced budget, potentially causing severe disruption to the economy and public services. Although the Government approved a constitutional amendment in 2020 to address these shortcomings, it was not debated in the National Council. The current Government's Programme Statement also commits to revising the constitutional act to reflect identified deficiencies.

IV. PROGRESS ON REFORMS AND INVESTMENTS

The implementation of key structural reforms and investments is also continuing. The greatest progress has been made in education and energy, whilst other areas, such as transport, are proceeding according to plan. Around a third of all measures have already been completed. The parameters of some measures have been adjusted; for example, the method of measuring the target for expanding nursery school capacity has been changed, and the target for installed capacity in renewable energy sources has been increased. Adjustments have also been made to selected sections of the railway infrastructure modernisation programme. In addition to the Recovery Plan, further reforms are being prepared, with the government having approved several measures aimed at combating tax evasion.

The Annual Progress Report represents a new tool within the European Semester for monitoring implementation of reforms and investments. It focuses on reforms and investments that are subject to collective monitoring and multilateral discussion on policy challenges and possible solutions. The report builds on the commitments set out in the medium-term fiscal and structural plan and allows for the ongoing assessment of their fulfilment, as well as the addition of new measures in response to current structural challenges.

In accordance with the requirements¹⁶, the report provides information on the status of implementation of the reforms and investments to which the Slovak Republic committed in the medium-term plan (TABLE 5). Most of the 18 reforms and 11 investments are being implemented according to plan. As of the date of submission of the Annual Progress Report, 12 measures had been fully completed¹⁷. For some measures, there has also been a change in the implementation framework, which is partly reflected in the revision of the Slovak Republic's Recovery and Resilience Plan (RRP). In the case of expanding kindergarten capacity, the method of measuring the target has changed, and for renewable energy sources, the installed capacity target has been increased. The table also provides information on the links between individual measures and the Union's Common Priorities (CP)¹⁸, the EU Council's recommendations for Slovakia (CSR)¹⁹, the Sustainable Development Goals (SDGs)²⁰ and the principles of the European Pillar of Social Rights (EPSR)²¹. These links reflect the alignment of the measures with the EU's strategic direction and facilitate their assessment within the European Semester.²²

The report also presents new initiatives that extend the reform and investment framework in the MTP to include the current priorities of the Slovak Government, which have the potential to contribute to the fulfilment of the CSR and CP (TABLE 6). These comprise 7 measures, particularly in the areas of social policy, green and digital transition. The inclusion of this table in the Annual Progress Report is in line with the guidance to also report on newly adopted measures announced after the submission of the MTP.

As part of the assessment of progress in reforms and investments, the implementation of other reform and investment measures set out in the 2025 Annual Progress Report (TABLE 7) is also summarised. Their inclusion in the report reflects the effort to maintain continuity and transparency in the reporting of the Slovak Republic's reform commitments. The table contains a total of 37 measures that were not part of the original MTP or RRP, of which 5 have already been completed and 8 are proceeding with delays.

¹⁶ [Guidelines for the preparation of the Annual Progress Report.](#)

¹⁷ Of these, five measures from the RRP had already been completed at the time of the MTP's approval.

¹⁸ These priorities are: (i) Just green transition, including compliance with European climate legislation; (ii) a just digital transition; (iii) social and economic resilience, including the European Pillar of Social Rights; (iv) energy security; and (v) building defence capabilities where necessary. Further information can be found at [Guidelines for the preparation of progress reports.](#)

¹⁹ [Country-specific recommendations database.](#)

²⁰ The 2030 Agenda, adopted by the UN Member States, represents a concerted global effort to monitor socio-economic development with the aim of achieving long-term sustainability. It defines [17 areas of sustainable development](#) and 169 measurable targets, emphasising the fair distribution of economic prosperity whilst taking future generations into account. Slovakia joined the implementation of the 2030 Agenda in March 2016.

²¹ The purpose of the EPSR is to strengthen the enforcement of EU citizens' rights across three key areas: i) equal opportunities and access to the labour market, ii) fair working conditions, and iii) social protection and inclusion, which are subsequently defined in more detail in 20 fundamental principles.

²² In accordance with point 2.6 of [the guidelines for drafting the Progress Report](#), it is also required to identify the links between individual measures and the Sustainable Development Goals (SDGs) and the principles of the European Pillar of Social Rights (EPSR), which form part of the European Semester assessment framework.



TABLE 5 – Progress on reforms and investments in the MTP²³

Reform/ Investment	Description of measure and implementation status	RRP/ PSK	CSR	CP	SDG	EPSP	Status
Public finances	<p>Reform 1: Replacement of parental pension with tax assignment to parents</p> <p>The measure replaces the parental pension with a tax credit mechanism that allows taxpayers to allocate an additional 2% of their paid income tax to their parents, thereby reducing public expenditure and improving the long-term sustainability of the pension system.</p> <p><u>The Act</u> was passed and came into force on 1 January 2025. In 2026, the new mechanism for allocating a share of tax paid will be applied for the first time for the 2025 tax year. Based on data provided by the Financial Administration of the Slovak Republic (FS SR), the Social Insurance Agency will ensure the first payment of these funds to eligible recipients during 2026.</p>	-	CSR.2025.1.2 CSR.2025.1.4	-	Goal 16	Principle 12 Principle 14 Principle 15	Completed
	<p>Reform 2: More targeted tax credit</p> <p>The aim of the child tax credit reform is to improve the state of public finances through more targeted support for families, particularly low-income households.</p> <p><u>The Act</u> was passed and came into force on 1 January 2025.</p>	-	CSR.2025.1.2 CSR.2025.1.4	Strengthening social and economic resilience	Goal 1 Goal 2 Goal 10 Goal 16	Principle 12 Principle 11 Principle 14	Completed
	<p>Reform 3: Reducing wage costs in the public sector</p> <p>The consolidation measure will reduce personnel expenditure and limits for selected civil servants and public-interest employees.</p> <p>Under the consolidation measure, the approved budget for 2025 to 2027 reduced the staffing limit by 4,465 posts, of which 3,887 were in state-funded organisations. At the same time, personnel expenditure was reduced by €124 million (10% of the state's wage bill). Ministries mainly utilised existing vacant posts for the consolidation. Nevertheless, the number of filled posts in state-funded organisations rose slightly year-on-year by 227 people, which was mainly due to the implementation of the amendment to the Education Act and the strengthening of defence capabilities. Salaries were not adjusted for inflation, but employees were paid a one-off bonus of €800, which resulted in a year-on-year wage increase of approximately 5.3%. A decline in wages could therefore occur as late as 2026, once some of these effects have subsided, which will be monitored in the next progress report.</p>	-	CSR.2025.1.2 CSR.2025.1.4	-	Goal 16	Principle 8	Completed
	<p>Reform 4: Sending data from invoices of tax entities (e-Invoice)</p> <p>The introduction of electronic invoicing and the transmission of invoice data in real time aims to combat tax evasion, reduce the tax gap and improve tax collection efficiency, whilst simultaneously reducing the administrative burden on businesses.</p> <p>In 2025, the Ministry of Finance of the Slovak Republic prepared legislation aligning the rules with the European standard. At the same time, <u>infrastructure</u> components are being procured for the introduction of electronic invoices. The legislation will come into force on a mandatory basis on 1 January 2027, to give the parties concerned and the Financial Administration of the Slovak Republic</p>	-	CSR.2025.1.5	Fair digital transition	Goal 16 Goal 17	-	Implementation underway

²³ In order to maintain consistent identification of measures, the numbering of reforms and investments in Tables 5 and 7 has been retained in line with previous versions of the APR and MTP. For this reason, the numbering sequence may not be continuous or reflect the current order of measures.



	<p>sufficient time to develop new information systems or to incorporate the changes into existing systems. In 2025, the Slovak Tax Administration also organised activities to support the introduction of electronic invoicing (webinars, presentations, bilateral meetings), which it will continue in 2026.</p>						
<p>Reform 5: Improving the quality of electronic financial administration services and promoting a client-centred approach</p>	<p>a) The introduction of QR codes in documents issued by state institutions aims to simplify payments, eliminate manual data entry, reduce errors and increase user satisfaction through a more efficient process.</p> <p>In June 2024, all three phases of introducing QR codes into the documents of bailiffs, inspectors and administrators were launched. In the area of excise duties, QR codes were fully implemented in April 2025. QR codes were also implemented into the Slovak Financial Administration's inspection templates. The addition of QR codes for import payments to the e-Dovoz, e-Commerce and Electronic Payment Platform systems is planned by 30 June 2026.</p>	-	CSR.2025.1.5	Fair digital transition	Goal 16 Goal 17	-	Implementation underway
	<p>b) Tax returns will be pre-filled using an assistant based on the processing of data from the taxable income statement.</p> <p>The planned analysis of pre-filled tax returns using an AI assistant during 2025 has been cancelled for reasons of data protection. In 2026, the Financial Administration of the Slovak Republic will carry out an analysis of pre-filled tax returns using optical character recognition. For this reason, the measure is not expected to be implemented until 2027.</p>						Delayed
<p>Green transition</p>	<p>Reform 9: Hydrogen ecosystem</p> <p>The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with the priority being legislative amendments and the harmonisation of technical standards in line with EU requirements and national priorities.</p> <p>The Ministry of Economy of the Slovak Republic has prepared a legislative framework to support the hydrogen ecosystem, together with the identification of relevant legislation and technical standards. The first package of legislative and regulatory amendments came into force on 1 January 2026. The Action Plan for the Development of the Hydrogen Ecosystem is expected to be finalised by the end of September 2026, and the National Hydrogen Strategy updated by the end of 2026.</p>	-	CSR.2025.5.1 CSR.2025.5.2 CSR.2025.5.3 CSR.2025.5.8	Just green transition; Ensuring energy security	Goal 7 Goal 9 Goal 11 Goal 13	-	Implementation underway
	<p>Reform 10: Electricity market reform</p> <p>The measure modernises the legal framework of the electricity market, enables the entry of new participants and increases the flexibility of the electricity system to support the integration of renewable energy sources and the energy transition.</p> <p>The Act was approved and came into force on 1 October 2022.</p>	RRP SK-C[C1]-R[R1]	CSR.2025.5.2 CSR.2025.5.5	Just green transition	Goal 7 Goal 9 Goal 13	-	Completed
	<p>Reform 11: Amendment to the Waste Act</p> <p>The aim of the reform approved in 2022 is to increase the recycling and reuse of at least 70% of construction waste within the circular economy. Key measures include mandatory green public procurement, higher landfill charges for non-recycled waste, and the simplification of regulations on its reuse.</p>	RRP SK-C[C2]-R[R3]	CSR.2025.5.10	Just green transition	Goal 11 Goal 12 Goal 15	-	Completed



	The amendment to the Act came into force on 30 June 2022.						
Reform 12: Nature Protection and Water Act	<p>The aim of the measure was to adopt a new Nature Conservation Act (2022) and to develop a model for protected areas to strengthen nature conservation and the zoning of national parks. At the same time, the water management reform laid the foundations for the revitalisation of watercourses and flood protection through the Water Policy Concept (2022), the amendment to the Water Act (2023) and the methodological guide for the revitalisation of watercourses (2023).</p> <p>In five of the nine national parks, zoning and the transfer of state land management have already been approved. Zoning proposals for the Poloniny National Park, the Malá Fatra National Park, the Tatra National Park and the Low Tatras National Park are awaiting approval by the Slovak Government, and the final adjustments are currently being finalised.</p>	RRP SK-C[C5]-R[R2]	CSR.2025.5.11	Just green transition	Goal 6 Goal 13 Goal 14 Goal 15	-	Delayed
Investment 3: Construction of new renewable energy sources	<p>The measure aims to create at least 120 MW of new capacity for electricity generation from renewable energy sources under the designated support scheme.</p> <p>By February 2025, two calls for proposals to support renewable energy sources (RES) had been closed. The target to contract projects totalling 120 MW by the end of the first quarter of 2025 was met, as approximately 132 MW had been contracted by the end of 2025. In view of the potential risk of some beneficiaries withdrawing, the Ministry of Economy of the Slovak Republic also announced a third call for the construction of new RES, with contracts already signed with the successful applicants.</p>	RRP SK-C[C1]-I[I1]	CSR.2025.5.1 CSR.2025.5.5	Just green transition; ensuring energy security	Goal 7 Goal 9 Goal 12 Goal 13	-	Implementation is proceeding according to plan
Investment 4: Modernisation of green railway infrastructure for passenger transport	<p>The measure aims to increase the extent of reconstructed or modernised green railway infrastructure for passenger transport, with at least 49.7 km to be modernised by the second quarter of 2025.</p> <p>Implementation of the measure is proceeding according to plan, and the overall target should be met by the second quarter of 2026. By the end of December 2025, five projects had been completed (Šaštín – Kúty (6.6 km), Hronský Beňadik – Nová Baňa (11.2 km), Filákovo – Holiša (8.4 km), Bánovce nad Ondavou – Humenné (33.8 km) and Bratislava - Nové Mesto – Bratislava-Ústredná freight station (4.3 km). Due to delays in the contractor selection process, the implementation of the original two remaining projects (reconstruction of the Veľký Horeš – Streda nad Bodrogom and Šelpice – Boleráz) has been replaced by projects involving construction on the Nižná Myšľa – Ruskov (6.6 km) and Telgárt – Červená Skala (4.8 km) sections, with completion expected in May 2026.</p>	RRP SK-C[C3]-I[I1]	CSR.2025.5.9	Just green transition	Goal 9 Goal 11 Goal 13	Principle 20	Implementation is proceeding according to plan
Investment 7: Projects addressing the challenges of the green transition	<p>The aim of the measure is to support the implementation of at least 27 projects addressing the challenges of the green transition and decarbonisation, which will be completed by the second quarter of 2026 and approved at various stages of technological readiness (TRL 1–9).</p>	RRP SK-C[C9]-I[I4]	CSR.2025.4.4 CSR.2025.5.1 CSR.2025.5.3	Just green transition	Goal 7 Goal 9 Goal 12 Goal 13	-	Implementation is proceeding according to plan



	<p>Currently, 2 projects are supported under the call for Important Projects of Common European Interest (IPCEI) in the field of hydrogen technologies and 17 projects in the field of economic decarbonisation at TRL levels 4–8, whilst contracts have been concluded with a further 13 projects at TRL levels 1–3.</p>						
	<p>By the second quarter of 2026, the modernisation of distribution systems will ensure at least 1,263 MW of cumulative additional capacity for connecting RES to distribution systems, which will help eliminate bottlenecks in the grid and maximise capacity for the integration of new RES.</p> <p>The implementation of the investment is proceeding according to plan. As part of the revision of the Slovak Republic's Recovery and Resilience Plan (RRP), approved by the European Commission in November 2025, the target for additional capacity created to connect renewable energy sources was increased from 469 MW to 1,263 MW. Contracts have been signed with all aid recipients, and by the end of 2025, 835 MW of cumulative additional capacity for connecting RES to distribution networks had been secured.</p>	RRP SK-C[C19]-I[1]	CSR.2025.5.6	Ensuring energy security	Goal 7 Goal 9 Goal 13	-	Implementation is proceeding according to plan
	<p>The adoption of a law redefining special educational needs, together with methodological support for teachers and schools, is intended to ensure that all children and pupils can fully develop their educational potential.</p> <p>The Act and the Catalogue of Support Measures came into force on 1 September 2023. The Act also introduced a grant for support measures, whilst the Ministry of Education, Science, Research and Sport of the Slovak Republic's directive on the allocation of funds for support measures was adopted on 19 September 2023.</p>	RRP SK-C[C6]-R[R2]	CSR.2025.6.4 CSR.2025.6.5	Strengthening social and economic resilience	Goal 4 Goal 10	Principle 1 Principle 3 Principle 11 Principle 17	Completed
Education	<p>A new curriculum for primary schools, structured into multi-year learning cycles to support the flexible development of schools, began to be implemented in September 2023. All schools must transition to the new curriculum by September 2026, with at least 30% of primary schools having adopted it by the fourth quarter of 2025, supported by 40 regional centres providing mentoring, guidance and consultation.</p> <p>In the 2023/2024 school year, the first 39 schools began implementing the new curriculum; a year later, 480 schools joined, and by the end of 2025, a total of 945 out of 2,036 primary schools were involved, corresponding to 46%. As of 1 September 2024, all 40 regional support centres had been opened. Given the high level of interest in implementation, the target is being met according to plan.</p>	RRP SK-C[C7]-R[R1]	CSR.2025.6.4 CSR.2025.6.5 CSR.2025.6.7	Strengthening social and economic resilience	Goal 4	Principle 1 Principle 3 Principle 11	Implementation is proceeding according to plan
	<p>Expanding nursery school capacity will enable the fulfilment of the statutory right to pre-primary education for children from the age of four, and subsequently three, with the creation or refurbishment of 220 nursery schools expected.</p> <p>The objective is being met through a call for proposals and direct invitations. As part of the</p>	RRP SK-C[C6]-R[R1]	CSR.2025.6.4 CSR.2025.6.5	Strengthening social and economic resilience	Goal 4 Goal 11	Principle 1 Principle 3 Principle 11 Principle 20	Implementation is proceeding according to plan



	<p>2nd revision of the RRP, the original target (9,114 new places) was revised in 2025 to 220 newly built or refurbished nursery schools. Currently, 235 projects have been contracted.</p>						
<p>Reform 6: Strengthening inclusion and desegregation in education</p>	<p>The proposed legislative changes and investments aim to improve the inclusiveness and accessibility of education by abolishing the two-shift system, strengthening support for linguistic minorities and children with special educational needs (SEN) and children from disadvantaged backgrounds, by enabling lower-level secondary vocational education for pupils with intellectual disabilities, and by introducing an early warning system to prevent early school leaving.</p> <ul style="list-style-type: none"> - The amendment to the Education Act, effective from 1 January 2025, abolishes double-shift operation in primary schools, with a transitional period until 31 August 2029. A support grant scheme (€34.6 million) makes the end of double-shift operation conditional upon completion by 30 June 2026. - The amendment to the Education Act also strengthens the education of linguistic minorities and pupils with special educational needs by introducing adaptation classes, teaching in minority languages and support measures tailored to pupils' individual needs. - The provision of lower-secondary vocational education for pupils with mild intellectual disabilities has been legally regulated by an amendment to the Education Act. - An early warning system to prevent early school leaving will be implemented from July 2024 as part of a national project (€7.67 million). - In January 2026, a report on the monitoring of the risk of segregation for the 2023/2024 school year was published. In 2025, monitoring was extended to schools and classes for pupils with health-related disabilities and to nursery schools. - As part of the national project 'Opportunity for All' (€6.9 million), pilot desegregation measures are being implemented, which will result in a methodological manual with proven tools for schools and school authorities. - Implementation of the national project 'Support for Educational Opportunities' (€10.5 million) began in January 2025. The target group has been mapped, training has been provided for participating psychologists, and methodological support has been given to teaching and specialist staff; testing of children is also being carried out gradually. - Support for the early development of children from disadvantaged backgrounds is provided through a grant scheme (€6.26 million). Ten organisations are receiving support, with projects due to be completed by June 2026. 	RRP/PSK	<p>CSR.2025.6.4 CSR.2025.6.5</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 1 Goal 4 Goal 10 Goal 16</p>	<p>Principle 1 Principle 3 Principle 20</p>	<p>Implementation underway</p>
<p>Productivity</p> <p>Reform 8: Industrial Policy of the Slovak Republic 2027–2035</p>	<p>The measure responds to geopolitical changes and new legislative initiatives affecting Slovakia's competitiveness. A key step will be an analysis of industrial potential, needs and challenges. The draft industrial strategy will build on Mario Draghi's report and the forthcoming European Industrial</p>	-	<p>CSR.2025.3.1 CSR.2025.5.3</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 8 Goal 9 Goal 12 Goal 13 Goal 17</p>	-	<p>Implementation underway</p>



	<p>Agreement, considering the national economy and geopolitical resilience.</p> <p>The Ministry of Economy of the Slovak Republic (MH SR) is continuing to prepare industrial policy by drafting the Stabilisation Framework 2026–2028, aimed at the short-term stabilisation of the industrial environment. In parallel, work is underway on the Vision and Strategy for Slovakia 2040 as an overarching document for future measures and sectoral policies, whilst separate sectoral strategies are also being prepared for selected areas. The document will be drafted in 2026 and is expected to be approved in the second quarter of 2027.</p>						
<p>Reform 15: Reform of governance, evaluation and support in the field of research, development and innovation</p>	<p>a) The reform of research, development and innovation (R&D&I) aims to improve policy coordination in this area through five pillars, such as an inter-ministerial strategy, the introduction of cross-cutting standards and the consolidation of grant-awarding bodies, whilst also focusing on streamlining project evaluation and administrative processes.</p> <p>The reform was completed in 2023, and the Action Plan for the National Strategy for Research, Development and Innovation 2030 is currently being updated.</p>	<p>RRP SK-C[C9]- R[R1]</p>	<p>CSR.2025.2.1 CSR.2025.1.4 CSR.2025.4.4</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 8 Goal 9 Goal 17</p>	<p>-</p>	Completed
	<p>b) The reform will be supported by a new R&I Act, which will improve the legal framework and support the development of research and innovation capacities to achieve long-term objectives.</p> <p>A supplementary draft R&I Act was submitted for preliminary consultation on 11 February 2025. However, following this, the process did not proceed to the inter-ministerial consultation stage, as consensus could not be reached among key stakeholders.</p>						Unfinished
<p>Reform 18: Digital Marketplace</p>	<p>The aim of creating a central platform for public procurement is to reduce the time and costs involved in developing and improving information technology (IT) systems. The platform provides users with tools for a new approach to the procurement of IT commodities, services and expertise.</p> <p>The IT resources platform went live on 20 February 2024.</p>	<p>RRP SK-C[C17]- R[R2]</p>	<p>CSR.2025.1.4 CSR.2025.3.7</p>	<p>Fair digital transition</p>	<p>Goal 16</p>	<p>-</p>	Completed
<p>Investment 6: Supporting cooperation between businesses, the academic sector and research organisations</p>	<p>The aim of the investment is to encourage the private sector's involvement in R&D&I, strengthen its collaboration with the academic community and improve the allocation of public funds. The target is to achieve 3,931 supported collaboration projects between businesses, the academic community and research organisations by the second quarter of 2026, through matching grants, innovation vouchers or the establishment of transformation and innovation consortia.</p> <p>Currently, 6,292 collaborations are supported through matching grants, 861 digital vouchers and 523 innovation vouchers, and 6 transformation and innovation consortia. A total of 7,682 projects and collaborations are supported.</p>	<p>RRP SK-C[C9]- I[I2]</p>	<p>CSR.2025.4.4 CSR.2025.5.3</p>	<p>Strengthening social and economic resilience; Fair digital transition</p>	<p>Goal 8 Goal 9</p>	<p>-</p>	Implementation is proceeding according to plan
<p>Investment 8: Research and innovation for digital transformation</p>	<p>The aim of the measure is to strengthen synergies between national and European research themes focusing on digital areas key to the Horizon Europe programme and other EU initiatives. By the end of the second quarter of 2026, at least 140 projects</p>	<p>RRP SK-C[C9]- I[I5]</p>	<p>CSR.2025.4.3 CSR.2025.4.4</p>	<p>Fair digital transition</p>	<p>Goal 8 Goal 9</p>	<p>-</p>	Implementation is proceeding according to plan



	<p>addressing the challenges of digital transformation will have been selected and completed through thematic schemes.</p> <p>Currently, two IPCEI projects in microelectronics and 86 projects in the digitalisation of the economy (TRL 4–8) are being supported. A further 56 projects (TRL 1–3) have received support. Thanks to RRP funding, seven banks are also offering companies a financial instrument to fund digitalisation, under which 74 loans have been granted. A total of 218 projects are thus supported.</p>						
Labour market, social affairs and housing	<p>Investment 2: Expanding the supply of rental housing</p> <p>The aim of implementing the Act on State Support for Rental Housing is to increase the availability of affordable housing through private investment, with a functional agency responsible for issuing and supervising projects playing a key role.</p> <p>The Slovak Government has approved the criteria and proposal for selecting investment partners. The first contracts with investors (KOOOPERATIVA and WBG) have already come into force and the fulfilment of contractual obligations has begun. In February 2025, registration opened for applicants for 70 rental flats in the first project. In April 2025, the Slovak Government approved an investment agreement with a new partner, Slovak Affordable Living SICAV, which plans to build, acquire and operate at least 3,000 flats. The criteria for selecting investment partners are currently being amended to allow for the involvement of a wider range of entities.</p>	-	<p>CSR.2025.1.7</p> <p>CSR.2025.1.8</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 9</p> <p>Goal 11</p>	<p>Principle 19</p> <p>Principle 20</p>	<p>Implementation underway</p>
	<p>Investment 11: Renovation of homes for energy-poor households</p> <p>a) The aim is to renovate at least 4,080 homes of people at risk of energy poverty by the third quarter of 2025.</p> <p>In view of the interest shown to date, a review of the measure was carried out in 2025, resulting in an increase in the allocation by €10 million and a proportional increase in the target by 1,020 renovated family homes. The deadline for achieving the target has been postponed until the submission of the 8th payment claim (April 2026). As of 19 February 2026, 4,608 projects had been contracted under the 'Obnov dom mini' calls, of which 3,834 beneficiaries had submitted a payment claim and 3,274 projects had been financially closed and paid out.</p> <p>b) The aim is to sign 1,600 contracts with individuals at risk of energy poverty by the second quarter of 2026 under the comprehensive building renovation support scheme.</p> <p>Due to implementation risk, funds in the RRP revision were redirected to the aforementioned measure, which will enable the optimisation of allocated funds and the continuation of implementation under revised conditions.</p>	<p>RRP SK-C[C19]-II[4]</p>	<p>CSR.2025.5.1</p>	<p>Strengthening social and economic resilience; Just green transition</p>	<p>Goal 1</p> <p>Goal 7</p> <p>Goal 10</p> <p>Goal 11</p>	<p>Principle 19</p> <p>Principle 20</p>	<p>Implementation is proceeding according to plan</p> <p>Unfinished</p>
Quality of institutions	<p>Reform 7: Amendment to the Building Act</p> <p>The amendment to the Building Act aims to modernise building regulations by streamlining approval processes, merging planning and building consent procedures, and strengthening property rights with the aim of shortening building consent procedures and reducing the administrative burden.</p> <p>The Act came into force on 1 April 2025.</p>	-	<p>CSR.2025.1.7</p> <p>CSR.2025.3.2</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 9</p> <p>Goal 11</p>	<p>Principle 19</p> <p>Principle 20</p>	<p>Completed</p>



	<p>Reform 17: Introduction of a new court network</p> <p>The reform of the judicial map aims to enhance the credibility of the judiciary, streamline the system and improve the quality of services by reducing the number of courts, specialising judges and consolidating the new judicial network.</p> <p>The new judicial map was launched on 1 June 2023.</p>	RRP SK-CJ[C15]-R[R1]	CSR.2025.3.9	-	Goal 16	-	Completed
	<p>Investment 9: Establishment of shared service centres</p> <p>Investments in the establishment of at least 20 shared service centres, primarily in the least developed regions of Slovakia, will increase the efficiency and accessibility of public services at the local level. Funding for the centres' staffing will be provided through the Programme Slovakia (PSK).</p> <p>The original call was cancelled in April 2024 due to a lack of interest from applicants. Subsequently, 21 contracts were signed through direct calls. At the same time, a call for proposals was launched in March 2025 under the PSK (€), and €17.3 million from EU funds, including the state budget) to support the staffing capacities of shared service centres; this was closed in September 2025, with 21 projects contracted. All 21 shared service centres are currently built and operational.</p>	RRP SK-CJ[C16]-I[I4] PSK	CSR.2025.3.5 CSR.2025.3.6	-	Goal 11 Goal 16	Principle 20	Completed
Health	<p>Reform 16: Central hospital management system</p> <p>The aim of the measure is to improve the coordination and efficiency of state hospitals by introducing centralised management. This involves establishing a central body and a pilot project involving 19 state-controlled hospitals (by the second quarter of 2025), covering (1) central controlling, budgeting, planning and performance monitoring; (2) central procurement of medicines, materials and equipment; (3) centralisation of support services; (4) human resources management.</p> <p>The Central Management and Coordination of Subordinate Organisations Section was established in the fourth quarter of 2024. Following the revision of the RRP, the integration of hospitals into the central ERP was replaced by the procurement of a central integration platform (CIP) and digitalisation applications for all 19 hospitals. The procurement of the hardware and software components of the CIP has been completed and the contracts have been signed.</p>	RRP SK-CJ[C11]-R[R3]	CSR.2025.1.4 CSR.2025.3.6 CSR.2025.6.9	-	Goal 3	Principle 16	Completed
Defence	<p>Investment 1: Strengthening defence capabilities</p> <p>The Long-Term Defence Development Plan up to 2035 focuses on modernising the Slovak Republic's military equipment, including combat and utility vehicles and air defence systems, with the aim of establishing a heavy mechanised brigade and strengthening capabilities within the North Atlantic Treaty Organisation (NATO).</p> <p>All 152 tracked infantry fighting vehicles have been contracted, but deliveries have not yet taken place. Under the contract for 76 8x8 wheeled armoured fighting vehicles, 9 ambulances have been delivered. As part of Czech-Slovak cooperation, a framework agreement was signed for 6x6 and 8x8 tactical trucks. 250 6x6 flatbed trucks have been delivered. In December 2025, a new framework contract was signed for 1,286 off-road trucks (N3G) in 24 variants.</p>	-	CSR.2025.1.1	Defence Capability Building	Goal 9 Goal 16		Implementation underway



Note: Implementation underway – the measure is being developed without the possibility of assessing the state of implementation against the binding timetable and specific milestones (measures outside the RRP). Implementation is proceeding according to plan – the measure is being developed, and its implementation is in line with the binding timetable and the milestones set out in the RRP. Delayed – implementation of the measure is lagging the binding timetable and the set milestones, or no significant progress has been made in implementation compared to the previous year. Completed – the measure has been fully implemented in accordance with the original plan. Unfinished – the measure has been abandoned, or its implementation has not been fully completed.

The status of measure implementation is assessed primarily from a procedural perspective, not in terms of the substantive content or quality of the measures.

TABLE 6 – New reforms and investments

Reform/ Investment	Description of the measure and implementation status	RRP/ PSK	CSR	CP	SDG	EPSP	Status
Public finances	<p>Measures to improve the efficiency of the system and combat fraud</p> <p>The aim of this set of measures is to increase the efficiency of tax collection and eliminate tax fraud through the introduction of ex officio group registration (VAT), a flat-rate VAT deduction for motor vehicles (50%), QR payments, software-based verification of registered cash registers (ORP), opening up E-kasa to third parties, reducing the cash payment limit (€5,000) and enshrining the analytical powers of the Financial Administration of the Slovak Republic (combating fraud, identifying the risk of regulatory breaches) in legislation.</p> <p>Measures relating to VAT and adjustments to the recording of sales, cash payments and the introduction of QR payments came into force on 1 January 2026. The Slovak Financial Administration, in cooperation with the academic and IT sectors, has developed an instant payment notification system, which was in the testing phase in the second half of 2025, with its launch into live operation planned for the first quarter of 2026. At the same time, preparations are underway to expand the analytical powers of the FS SR under the Financial Administration Act.</p>	-	CSR.2025.1.5	Strengthening social and economic resilience	Goal 16	-	Implementation underway
Green transition	<p>Promoting renewable energy and energy efficiency</p> <p>The aim of this set of measures is to increase the share of renewable energy sources in the energy sector and to promote energy efficiency. Support is focused primarily on the development of geothermal energy (surveys, drilling), biomethane production (facilities for processing biodegradable municipal waste) and high-efficiency combined heat and power generation (CHP) in district heating systems.</p> <p>The Slovak Innovation and Energy Agency (SIEA) is preparing calls for proposals to support geothermal energy and biomethane. A call for tenders for CHP plants is currently being prepared.</p>	-	CSR.2025.5.1 CSR.2025.5.5 CSR.2025.5.7	Just green transition; ensuring energy security	Goal 7 Goal 11 Goal 12 Goal 13	Principle 20	Implementation underway
Productivity	<p>Update of the National Strategy for Research, Development and Innovation</p> <p>The updated strategy builds on the expiring RRP and focuses on three areas: support for corporate research and development, the development of strategic initiatives (robotics, artificial intelligence and the Mission Health programme), and the strengthening of the innovation ecosystem, including breakthrough research and the transfer of knowledge into practice.</p> <p>The draft update to the strategy, including a new action plan, was submitted to the interministerial comment procedure in February 2026. Comments are currently being evaluated.</p>	-	CSR.2025.3.6 CSR.2025.4.4 CSR.2025.4.5 CSR.2025.5.3	Strengthening social and economic resilience	Goal 8 Goal 9	-	Implementation underway



Labour market, social affairs and housing	Implementation of the NKIVS Action Plan	<p>Achieving the objectives of the National Concept for the Informatisation of Public Administration 2025 for the years 2026–2030 (NKIVS) depends on the implementation of its Action Plan, which is based on three pillars: digital transformation, data-driven public administration and open e-Government.</p> <p>The NKIVS 2025, including the Action Plan, was approved by the Slovak Government on 17 December 2025. An update to the NKIVS Action Plan will be submitted to the Government for discussion annually by the end of March, from 2027 until 2030. The implementation of the approved measures will take place during 2026, with the first formal update of the Action Plan to be submitted to the Slovak Government for discussion by the end of March 2027.</p>	-	<p>CSR.2025.3.1 CSR.2025.3.6 CSR.2025.4.3</p>	<p>Strengthening social and economic resilience; Fair digital transition</p>	<p>Goal 9 Goal 16</p>	<p>Principle 20</p>	<p>Implementation underway</p>
	Improving the accessibility and quality of public transport	<p>The measure aims to improve the accessibility and quality of public transport by introducing on-demand transport in less densely populated areas, adjusting replacement transport services during service disruptions, and updating standards for bus stations and stops. The measure also includes the development of central databases of permits and stops within the Electronic National Transport Information Register (eNRI DOP), with the option of electronic management of the entire process.</p> <p>The legislative framework is being prepared through amendments to the Public Passenger Transport Act and the relevant implementing decree. Databases of permits and stops are being developed as part of the eNRI DOP project.</p>	-	<p>CSR.2025.3.6 CSR.2025.5.8</p>	<p>Strengthening social and economic resilience; Fair digital transition</p>	<p>Goal 9 Goal 10 Goal 11</p>	<p>Principle 20</p>	<p>Implementation underway</p>
	Improving rail safety	<p>The gradual implementation of the European Train Control System (ETCS) on selected sections of the ŽSR network will improve rail safety, eliminate the human factor in train control, reduce the risk of incidents and enhance the interoperability of the Slovak network within the Single European Railway Area.</p> <p>The implementation of ETCS is taking place through investment projects to modernise infrastructure and rolling stock in accordance with the Action Plan to Improve Railway Safety.</p>	-	<p>CSR.2025.5.9</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 9 Goal 11</p>	-	<p>Implementation underway</p>
	Parenting skills development	<p>The aim of the measure is to introduce a new professional activity into the social services system – the development of parenting skills – focused on supporting parents of young children and pregnant women who find themselves in socially disadvantaged situations. This support will be provided primarily within the families' natural environment, thereby strengthening the preventive approach within the social services system.</p> <p>The amendment to the Social Services Act was approved with effect from 1 January 2026.</p>	-	<p>CSR.2025.6.3</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 3 Goal 10</p>	<p>Principle 11</p>	<p>Completed</p>



TABLE 7 – Progress on reforms and investments beyond the Recovery and Resilience Plan of the Slovak Republic

Reform/Investment	Description of the measure and implementation status	RRP/PSK	CSR	CP	SDG	EPSP	Status
Public finances	<p>Reform 1: Implementation of budgeting based on no-policy-change scenarios</p> <p>The aim of the measure is the full implementation of budgeting based on no-policy-change (NPC) scenarios as the starting point for the preparation of the general government budget and expenditure limits. NPC scenarios are already being developed for each stage of the general government budget proposal and are considered when setting the most accurate operational basis for individual chapters of the state budget and public administration entities. In some cases, NPC scenarios are used directly as the basis for drafting the budget, particularly in the case of the Social Insurance Agency, public health insurance and railway companies.</p> <p>The more extensive use of NPC scenarios across the entire public administration budget is the subject of further discussion and will also form part of technical cooperation with the International Monetary Fund.</p>	-	CSR.2025.1.2 CSR.2025.1.4	Strengthening social and economic resilience	-	-	Delayed
	<p>Reform 2: Prepare a draft amendment to the constitutional act on budgetary responsibility (amendment the debt brake)</p> <p>An amendment to the debt brake is necessary to ensure a predictable fiscal policy. Without its adoption, the Slovak Government would have to prepare a balanced budget for 2027, which would entail a sudden and excessively restrictive fiscal policy with a potential negative impact on economic growth.</p> <p>In connection with the preparation of the draft amendment to the constitutional act, expert discussions are underway, particularly regarding the setting of the debt brake parameters, penalty bands and penalty measures. A constitutional majority is required to approve the amendment.</p>	-	CSR.2025.1.2	Strengthening social and economic resilience	Goal 8	-	Delayed
	<p>Reform 3: Improving the efficiency of VAT collection</p> <p>a) Introduction of ‘three strikes and you’re out’ style software alerts to encourage compliance with tax obligations.</p> <p>An extension of the analytical powers of the Financial Administration of the Slovak Republic is being prepared in the Financial Administration Act, which will enable further targeted sending of alerts regarding the risk of tax regulation breaches, with planned effect from 1 June 2026.</p> <p>b) Legislative definition of tax fraud to facilitate the assessment of involvement in fraud.</p> <p>Following an assessment of the draft legislative definition of tax fraud, the Ministry of Finance of the Slovak Republic decided not to proceed with the preparation of this legislative amendment.</p>	-	CSR.2025.1.5	Fair digital transition	Goal 16	-	Implementation underway
	<p>Reform 4: Streamlining tax arrears recovery processes</p> <p>The Tax Administration Act is being amended to increase the efficiency of arrears recovery by introducing innovative legal instruments and modernising existing ones.</p> <p>On 1 January 2026, an amendment to the Tax Code came into force, introducing an exception to the local jurisdiction of the tax administrator when conducting tax enforcement proceedings and establishing a lien. The amendment allows for a more flexible distribution of cases among the offices of the Financial Administration of the Slovak Republic according to their capacity and the potential for recovery, thereby aiming to increase the efficiency of tax arrears recovery. The measure is also supported by non-</p>	-	CSR.2025.1.5	Fair digital transition	Goal 16	-	Completed



	legislative tools, in particular the specialisation of enforcement teams and the development of IT support for recovery processes. The adopted amendment is to be followed by further legislative amendments aimed at increasing the effectiveness of tax arrears recovery.						
Green transition	<p>Reform 7: Updating the National Biodiversity Strategy and Action Plan (NBSAP) by 2030</p> <p>The aim of the updated NBSAP is to create a comprehensive set of activities and measures to halt biodiversity loss and accelerate the transition to a green economy that uses natural resources more efficiently.</p> <p>The deadline for submitting the document for discussion by the Slovak Government has been postponed from December 2025 to December 2026, compared to the original timetable. The Ministry of the Environment of the Slovak Republic is currently finalising the Strategic Environmental Assessment (SEA) process. Once this is complete, the document will be submitted for inter-ministerial consultation.</p>	-	CSR.2025.5.11	Just green transition	Goal 11 Goal 12 Goal 13 Goal 14 Goal 15 Goal 16	-	Delayed
	<p>Reform 8: Revision of payments and charges for water use</p> <p>a) The amendment to the Water Act is intended to introduce fair and targeted charging for water management services based on the 'user pays, polluter pays' principle.</p> <p>The draft amendment to the Water Act has been submitted to the MPK and the consultation process is currently underway. However, following an assessment of the comments received, it is planned to remove from the draft the provisions originally proposed regarding the reduction of limit values for charging for water abstraction and discharge.</p> <p>b) In accordance with the Water Policy Framework, an amendment to the Government Regulation on water usage charges will be approved, which will increase the extent to which environmental costs are taken into account.</p> <p>The Ministry of the Environment of the Slovak Republic is continuing discussions on the draft text of this amendment.</p>	-	CSR.2025.1.3 CSR.2025.5.11	Just green transition	Goal 6 Goal 12 Goal 13 Goal 14	-	Unfinished
	<p>Reform 9: Waste Management Strategy and Action Plan</p> <p>The strategy and action plan will set out targets and measures in the field of waste management for a period of 10 to 15 years, with a focus on increasing recycling and reducing the landfilling of municipal waste.</p> <p>The Slovak Republic's Waste Management Strategy to 2035, which also includes a set of specific measures, was approved by the Slovak Government on 13 January 2026.</p>	-	CSR.2025.5.10	Just green transition	Goal 11 Goal 12 Goal 15	-	Implementation underway
	<p>Reform 10: Streamlining the provision of support from the Environmental Fund</p> <p>Amendments to the Environmental Fund Act will streamline its operations and enable a more flexible response to the needs of grant recipients.</p> <p>On 1 October 2025, the Slovak Government approved a draft of the new Environmental Fund Act. The draft Act is currently being debated in the National Council of the Slovak Republic at its second reading, and its approval is expected during the second quarter of 2026.</p>	-	CSR.2025.5.1 CSR.2025.5.2 CSR.2025.5.3 CSR.2025.5.5 CSR.2025.5.7 CSR.2025.5.10 CSR.2025.5.11	Just green transition; Ensuring energy security	Goal 6 Goal 9 Goal 11 Goal 12 Goal 13 Goal 14 Goal 15	-	Delayed
	<p>Investment 1: State aid scheme for industrial decarbonisation</p> <p>The aim of the Modernisation Fund scheme is to contribute to reducing greenhouse gas emissions by supporting projects that will lead to primary energy savings, a reduction in final energy consumption and the introduction of advanced environmental technologies into industrial production.</p> <p>Under the first call, contracts were signed with four beneficiaries totalling nearly €141 million.</p>	-	CSR.2025.5.1 CSR.2025.5.3	Just green transition; Ensuring energy security	Goal 9 Goal 12 Goal 13	-	Delayed



	<p>Under the second call, contracts were signed with five beneficiaries for a total of approximately €242 million. The third call was launched on 1 April 2026 and the deadline is set for 1 June 2026.</p>						
Investment 2: Support for sustainable transport	<p>An allocation of €891 million has been set aside from the Slovakia Programme to support sustainable multimodal urban mobility. €686 million will be directed towards the development of public rail passenger transport.</p> <p>To support sustainable transport, the Ministry of Transport and Construction of the Slovak Republic has announced a total of 16 calls for proposals worth almost €1.5 billion as of February 2026. Supported projects focus, for example, on the creation of integrated transport systems, the construction of park-and-ride facilities at city entrances, and the purchase of trams, trolleybuses, eco-friendly buses and hybrid electric train sets. Funding is also directed towards the modernisation of railways and railway stations, the electrification of lines and ensuring interoperability with the systems of other EU countries.</p>	PSK	CSR.2025.5.8 CSR.2025.5.9	Just green transition; Strengthening social and economic resilience	Goal 9 Goal 11 Goal 13	Principle 20	Implementation underway
Reform 12: Social and Climate Fund	<p>The aim of the fund is to compensate for the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a social and climate plan by the end of June 2025 in order to access the funds. The fund is scheduled to be implemented between 2026 and 2032, and access to it will be conditional upon the transposition of all parts of the EU Directive.</p> <p>A draft social and climate plan is currently being prepared. Informal consultations with the EC on the draft have been ongoing since July 2025. Approval of the plan by the EC is a prerequisite for drawing down funds from the Social Climate Fund and is conditional upon the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>	-	CSR.2025.1.8 CSR.2025.5.1 CSR.2025.5.3 CSR.2025.5.6 CSR.2025.5.7 CSR.2025.5.8 CSR.2025.5.9	Just green transition; Strengthening social and economic resilience	Goal 1 Goal 7 Goal 9 Goal 10 Goal 11 Goal 13	Principle 19 Principle 20	Implementation underway
Investment 12: Green energy for households and businesses	<p>Support for the installation of renewable energy sources is provided in the form of vouchers for both households and businesses:</p> <ol style="list-style-type: none"> 1) The Green Homes project (€107.7 million) enables households to receive a 50% grant for green technologies, such as heat pumps, photovoltaics or wind turbines. 2) The Green Solidarity project (€28.4 million) is aimed at low-income households, which can receive up to 90% support for photovoltaics, solar collectors and biomass. 3) The Green for Businesses project (€66.6 million) provides support to SMEs for equipment to generate heat, cooling or electricity, as well as for energy audits with proposals for savings and the use of renewable energy sources. <p>1) Under the Green for Households project, more than 32,000 installations of equipment for the use of renewable energy sources in households had been supported by the first quarter of 2026, increasing installed capacity by more than 253 MW. All funds earmarked for household grants have already been allocated.</p> <p>2) Under the Green Solidarity project, more than 1,000 installations of renewable energy equipment in low-income households had been supported by the first quarter of 2026, with a total installed capacity of 6.8 MW. The</p>	PSK	CSR.2025.5.1 CSR.2025.5.3 CSR.2025.5.5 CSR.2025.5.7	Just green transition; Ensuring energy security	Goal 7 Goal 9 Goal 11 Goal 13	-	Implementation underway



	<p>receipt, assessment and contracting of applications is still ongoing.</p> <p>3) Under the Green Business project, the first phase of support for the use of renewable energy in businesses was launched in 2025. More than 1,200 applications were submitted by SMEs for the installation of equipment with a total capacity of over 154 MW. Their evaluation and gradual contracting are underway in the first quarter of 2026</p>						
	<p>Investment 13: Strengthening capacity and data infrastructure for regional energy</p> <p>1) The 'Capacities for Regions' project (€47.1 million) supports the creation of expert teams and a network of regional sustainable energy centres, which will coordinate measures at the level of self-governing regions to reduce energy intensity and increase energy self-sufficiency.</p> <p>2) The Expansion of the Energy Efficiency Information System project (€18.7 million) supports tools for the collection, analysis and use of data from various sectors for informed energy and decarbonisation planning in the regions.</p> <p>The launch of both projects has been delayed. Their scope and focus are currently being re d to take into account the new tasks and obligations arising from the EU Energy Efficiency Directive.</p>	PSK	<p>CSR.2025.5.1 CSR.2025.5.5 CSR.2025.5.7</p>	<p>Just green transition; Ensuring energy security; Just digital transition</p>	<p>Goal 7 Goal 9 Goal 11 Goal 13</p>	-	Delayed
	<p>Investment 14: Reducing the energy intensity of public buildings</p> <p>The aim of the SIEA calls is the renovation of public buildings with a focus on energy efficiency, including the possibility of integrating renewable energy sources and green adaptation measures.</p> <p>Several calls have been announced with an allocation of over €300 million aimed at reducing the energy intensity of public buildings. Projects are currently being evaluated and contracted. Based on the applications submitted, the renovation of approximately 595,000 m² of public buildings, primary energy savings of approximately 71,000 MWh per year, and an increase in installed RES capacity of approximately 13 MW can be expected.</p>	PSK	<p>CSR.2025.5.1 CSR.2025.5.5 CSR.2025.5.7</p>	<p>Just green transition; Ensuring energy security</p>	<p>Goal 7 Goal 9 Goal 11 Goal 13</p>	-	Implementation underway
Education	<p>Reform 13: Optimising the network of schools and educational facilities for the needs of the 21st century</p> <p>Optimisation will enable an increase in the efficiency, effectiveness and quality of education in regional schools. The measure will introduce transparent criteria for school founders, amend the rules for the inclusion and exclusion of schools from the network, and strengthen the position of the State School Inspectorate, as well as support for schools and teachers.</p> <p>In 2025, the Final Report on the Review of Expenditure on Primary and Secondary Schools was published, proposing changes to the rules for including and excluding schools from the network. There was also an adjustment to the size coefficient in funding, which affects the operation of small schools. In cooperation with the relevant stakeholders, particularly representatives of local authorities and various school governing bodies, the Ministry of Education, Science, Research and Sport of the Slovak Republic is preparing a methodology for rationalisation measures and seeking consensus on new rules for the operation of the school network.</p>	-	<p>CSR.2025.1.4 CSR.2025.3.6 CSR.2025.6.4</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 4 Goal 16</p>	Principle 1	Implementation underway
	<p>Reform 14: Streamlining university processes</p> <p>In cooperation with higher education institutions and their representative bodies, inefficient processes will be improved, particularly in relations with state authorities (selection of board members, approval of long-term plans for higher and other matters).</p> <p>The measure has been reflected in the adoption of a new Higher Education Act,</p>	-	<p>CSR.2025.6.6 CSR.2025.6.7</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 4 Goal 9</p>	Principle 1 Principle 8	Completed



	<p>which will come into force on 1 September 2026. The Act brings about a fundamental modernisation of the system, greater flexibility in study programmes and simpler rules.</p>						
<p>Reform 16 Investment 3: Support and optimisation of special educational facilities (SEF)</p>	<p>Measures aim to improve conditions in SEF through infrastructure modernisation, strengthening of specialist staff and the introduction of standards, whilst emphasising inclusion and desegregation.</p> <p>SEFs receive ongoing funding from the Ministry of Education, Science, Research and Sport of the Slovak Republic for reconstruction and modernisation. Three facilities were removed from the network due to unsuitable conditions; one new centre is being prepared, and a call for proposals has been launched to improve conditions for the reintegration of children from re-education centres. A comprehensive review of the system has been completed, and staff at special education centres are now entitled to a new compensation allowance. Legislation has also introduced the right to paid leave and compulsory professional training.</p>	-	CSR.2025.6.5	Strengthening social and economic resilience	Goal 4 Goal 10 Goal 16	Principle 1 Principle 3 Principle 4	Implementation underway
<p>Reform 21: Ensuring capacity for digital transformation in primary schools</p>	<p>The aim of the measure is to ensure the sustainability of the digital transformation of primary schools by stabilising the position of the digital coordinator and enshrining the role of the school network administrator in legislation.</p> <p>The position of school digital coordinator is funded until August 2026 through a national project, with funding for the posts guaranteed until the end of 2026. Plans are underway to continue funding from the state budget in accordance with the Plan for the Responsible Use of AI. Preparations are also continuing for the legislative definition of the role of the school network administrator.</p>	PSK	CSR.2025.4.1 CSR.2025.6.4 CSR.2025.6.7	Fair digital transition	Goal 4	Principle 1 Principle 20	Implementation underway
<p>Investment 15: Building digital infrastructure in schools</p>	<p>The aim is to build a modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to a national central node (NCU) for the administration and security of the entire network.</p> <p>The investments (over €100 million) are funded from European sources and the state budget, with operation guaranteed for at least five years. As of 24 February 2026, 30% of the digital infrastructure installations and school connections to the NCU had been completed, whilst the NCU for centralised network management and security is being built in parallel. The priority is to complete the basic DigiEdu standard; subsequently, higher standards will be implemented and the concept extended to all levels of education.</p>	RRP/PSK	CSR.2025.4.1 CSR.2025.6.4	Fair digital transition; Strengthening social and economic resilience	Goal 4 Goal 9	Principle 1	Implementation underway
<p>Reform 19: Action Plan for the Computerisation and Digital Transformation of Education in the Slovak Republic for the period 2025–2027</p>	<p>The aim of the Action Plan is to modernise the Slovak education system through the systematic digitisation of the educational environment. The plan builds on the Programme for the Informatisation of Education until 2030 and forms part of the broader Strategy for the Digital Transformation of Slovakia until 2030. It focuses on the introduction of uniform standards for digital equipment across all levels of education. At the same time, it supports the creation of sustainable digitalisation plans, the development of digital skills among pupils and teachers, the use of assistive technologies, and ensuring the accessibility of digital outputs.</p> <p>The action plan was published on 15 January 2025, and implementation of the measures began in the first quarter of 2025. Work is</p>	PSK	CSR.2025.4.1 CSR.2025.4.3 CSR.2025.6.4 CSR.2025.6.7	Fair digital transition; Strengthening social and economic resilience	Goal 4 Goal 10	Principle 1 Principle 3 Principle 20	Implementation underway



Productivity		currently underway to develop standards for digital equipment and to plan projects to modernise school infrastructure. At the same time, methodological and educational activities are being prepared, including pilot support for digital coordinators and the publication of digital educational materials.						
	Reform 20: Support for innovation in education	<p>The aim is to extend proven innovative educational approaches to schools through a stable mechanism for cooperation with strategic partners and the funding of their systematic implementation.</p> <p>Additional calls for proposals were launched in 2023 and 2024 (€950,000 in 2023 and €1.4 million in 2024). In February 2026, a directive on supporting innovation in education and training was approved, replacing the original concept of memoranda with strategic partners and creating a systematic framework for supporting innovative approaches in schools. The Ministry of Education, Science, Research and Sport of the Slovak Republic will issue a call for registration in the first quarter of 2026 and a call for funding for registered entities in the second quarter of 2026.</p>	-	<p>CSR.2025.3.6 CSR.2025.6.4 CSR.2025.6.5 CSR.2025.6.7</p>	Fair digital transition; Strengthening social and economic resilience;	Goal 4 Goal 10	Principle 1 Principle 3	Implementation underway
	Reform 23: Implementation of measures under the Strategy and Action Plan to improve Slovakia's position in the Digital Economy and Society Index (DESI)	<p>The aim of the measures is to improve the Slovak Republic's position in the DESI so that it ranks at least in the middle of the table.</p> <p>The implementation of the DESI Strategy measures has been completed, with most measures having been carried out in line with the set targets and milestones. The measures have helped create the conditions for improving the Slovak Republic's position in the DESI index, particularly in the areas of human capital and connectivity. However, a more significant shift in the overall ranking has not yet materialised, partly due to a change in methodology and delayed data collection. The final report on the implementation of the strategy was submitted in October 2025. In the area of connectivity, for example, a geographical survey of infrastructure was carried out, whilst in the area of human capital, a project on digital skills for older people was implemented (training more than 30,000 people), which also resulted in the creation of an educational app to develop the digital skills of older people and disadvantaged individuals. The European Commission (EC) has also integrated the DESI methodology into the monitoring of the Digital Decade targets, so that further progress monitoring will take place within the framework of the Slovak Republic's National Digital Decade Plan.</p>	RRP/PSK	<p>CSR.2025.4.1 CSR.2025.6.6</p>	Fair digital transition; Strengthening social and economic resilience	Goal 4 Goal 9	Principle 1 Principle 2 Principle 20	Completed
Reform 24: National Plan for the Digital Decade of the Slovak Republic	<p>The National Plan for the Digital Decade of the Slovak Republic is an overarching document summarising the Slovak Republic's activities to meet the EU's digital objectives.</p> <p>On 17 December 2025, the Slovak Government approved a report on the implementation of the plan's measures. The implementation of the measures is proceeding in accordance with the plan, with some measures already being implemented (e.g. in the area of digital skills for vulnerable groups or the digitisation of youth work), others in the preparatory phase, and the start of implementation for long-term measures set for 2027. Progress is continuously monitored through regular reports to the Slovak Government. In accordance with the EC's requirements, a regular update of the plan is being prepared, which will consider developments to date and the EC's recommendations.</p>	PSK	<p>CSR.2025.4.1 CSR.2025.4.3 CSR.2025.6.6</p>	Fair digital transition; Strengthening social and economic resilience	Goal 4 Goal 8 Goal 9	Principle 1 Principle 4 Principle 20	Implementation underway	



<p>Investment 16: Support for innovation, development and internationalisation of enterprises</p>	<p>The aim of the Ministry of Economy of the Slovak Republic and the organisations under its remit is to provide support to enterprises to enhance their competitiveness:</p> <p>(1) Support for industrial research, experimental development and innovation through calls for proposals, innovation vouchers and expert services.</p> <p>2) Support for the internationalisation and development of SMEs through vouchers and expert services.</p> <p>3) Support for investment in enterprises in the form of repayable aid.</p> <p>(1) Under three calls for proposals by the Ministry of Economy of the Slovak Republic (€77 million) to support industrial research and experimental development, a total of 227 applications for non-repayable financial contributions were submitted, amounting to approximately €263 million. Through the project ‘Enhancing the Innovation Performance of the Slovak Economy 2’, SIEA announced several calls for innovation vouchers (€8.3 million) focused, for example, on intellectual property protection, product certification, consultancy on preparing applications for the EIC Accelerator scheme, and support for robotisation and automation in industry.</p> <p>(2) As part of the ‘Horizontal Support for Small and Medium-sized Enterprises’ project (€7 million), the Slovak Business Agency has launched several calls for vouchers aimed, for example, at company audits, the involvement of SMEs in EU programmes, business management development, the circular economy and family businesses. Under the Support for the Internationalisation of SMEs 2 project (€12.7 million), the Slovak Investment and Trade Development Agency provides vouchers to support SME participation in promotional events.</p> <p>3) Since 2025, Slovak Investment Holding has been providing support to businesses through guaranteed loans with a grant component. As of 31 December 2025, 296 loans had been concluded, with a total contracted amount of approximately €85 million.</p>	<p>RRP/PSK</p>	<p>CSR.2025.4.3 CSR.2025.4.4 CSR.2025.5.3</p>	<p>Fair digital transition; Strengthening social and economic resilience</p>	<p>Goal 8 Goal 9</p>	<p>-</p>	<p>Implementation underway</p>
<p>Reform 21: Slovakia Investment Plan</p>	<p>The aim of the plan is to strengthen the stability and predictability of the investment environment, ensure better and more timely preparation for the upcoming programming period, and thereby make the use of EU funds more efficient. At the same time, the plan is intended to provide clear and up-to-date information on the status of preparation and implementation of priority strategic investment projects.</p> <p>On 10 December 2025, the Slovak Government approved a proposal to create the Slovakia Investment Plan. The preparation of the plan is taking place in two stages: the identification of priority investment needs and objectives (Q1 2026) and their subsequent prioritisation (Q2 2026). The final document is expected to be submitted to the Slovak Government for discussion by 31 March 2027.</p>	<p>-</p>	<p>CSR.2025.2.1 CSR.2025.3.6</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 3 Goal 6 Goal 7 Goal 8 Goal 9 Goal 11 Goal 12</p>	<p>Principle 20</p>	<p>Implementation underway</p>
<p>Reforms 28: Coordination of public policies in the field of preventing and ending homelessness</p>	<p>The aim of the measure is to establish an inter-ministerial coordination unit on homelessness to ensure cooperation between ministries, local authorities and non-governmental organisations.</p> <p>A proposal to establish a separate inter-ministerial unit for the coordination and funding of measures against homelessness is expected in 2026, in accordance with the Action Plan of the National Concept for the</p>	<p>-</p>	<p>CSR.2025.1.8 CSR.2025.3.6</p>	<p>Strengthening social and economic resilience</p>	<p>Goal 1 Goal 10 Goal 11</p>	<p>Principle 19 Principle 20</p>	<p>Implementation underway</p>



Labour market, social affairs and housing		Prevention and Ending of Homelessness for 2024–2026.						
	Reforms 29: Developing skills for the needs of the labour market	<p>The first national project (€30 million) will strengthen the role of the Alliance of Sector Councils (ASR) in forecasting labour market needs and identifying shortage occupations. The second (€42.2 million) will support skills development and reskilling for jobseekers, those seeking employment and young jobseekers under 30 in the NEET category.</p> <p>The ASR national project has been running since October 2023, with one of its key outputs being the creation of human resources development strategies in individual sectors and a regularly updated overview of shortage occupations. The national Skills for the Labour Market project began in April 2024 and its implementation has been extended from March 2026 to December 2027.</p>	PSK	CSR.2025.6.1 CSR.2025.6.6	Strengthening social and economic resilience; Fair digital transition	Goal 4 Goal 8 Goal 10	Principle 1 Principle 3 Principle 4 Principle 5 Principle 20	Implementation underway
	Investment 4: Chance of return 2	<p>The aim of this project, with an allocation of nearly €18 million, is the resocialisation and empowerment of prisoners with a view to their reintegration into society. The project builds on a previous investment (Chance for a Fresh Start 1) and offers convicts comprehensive support (e.g. counselling services and training) to reduce the risk of social exclusion and improve their employability.</p> <p>The project is proceeding according to plan. By the end of 2025, 2,227 prisoners had successfully completed the intervention (the aim is to involve 4,600 clients by 2029), having been provided with comprehensive support focused on their resocialisation and employability. From 2026, the project is being gradually expanded through the involvement of additional support staff in individual prisons.</p>	PSK	CSR.2025.6.1 CSR.2025.6.6	Strengthening social and economic resilience	Goal 8 Goal 10 Goal 16	Principle 1 Principle 3 Principle 4 Principle 20	Implementation underway
	Investment 17: Support for early childhood care	<p>This measure (over €40 million) aims to improve the availability and quality of care for children under three years of age. Support will be provided for the development of infrastructure for childcare facilities for children under three (nurseries), strengthening staffing capacity in nurseries, and developing parenting skills among parents of young children, particularly those from socially disadvantaged backgrounds.</p> <p>The measures will be implemented through calls for proposals issued by the PSK, which are currently being finalised in accordance with the action plans for the National Strategy for the Development of Coordinated Early Intervention and Early Care Services for the periods 2023–2025 and 2026–2030.</p>	PSK	CSR.2025.6.3 CSR.2025.6.5	Strengthening social and economic resilience	Goal 10 Goal 11	Principle 2 Principle 3 Principle 9 Principle 11	Implementation underway.
Investment 18: Support for social and inclusion and housing	<p>(1) Support for preventing loss of housing and ending homelessness focuses on accessible and sustainable housing for vulnerable groups through housing-led and community-based approaches combined with social support.</p> <p>(2) The national project 'Outreach Social Work and Community Centres' (€250 million) provides personalised assistance to people at risk of poverty and social exclusion.</p> <p>(1) In April 2024, a call for proposals (€14.2 million) was closed, under which 44 projects are being implemented to provide supported rental housing for approximately 643 people across the whole of Slovakia.</p> <p>(2) The project is implemented through calls for proposals, and in 2025 a specific call was announced for the provision of outreach social work for homeless people.</p>	PSK	CSR.2025.1.8 CSR.2025.6.1	Strengthening social and economic resilience	Goal1 Goal 3 Goal 8 Goal 10 Goal 11	Principle 3 Principle 19 Principle 20	Implementation underway	



Quality of institutions	<p>Reform 31: Introduction of a register of user relations to agricultural land</p> <p>The register of land use relationships is a temporary solution to the fragmentation and inconsistency of land ownership in the Slovak Republic, designed to increase transparency in land use, strengthen legal certainty in land use relationships and simplify data sharing between state institutions through the registration of actual land users.</p> <p>In 2025, the Act on the Register of Land Use Relationships was adopted. The Act is due to come into force on 1 January 2028, with selected provisions taking effect on 1 April 2029. Preparations are currently underway for implementing regulations governing the operation of the register.</p>	-	CSR.2025.1.8 CSR.2025.6.1 CSR.2025.6.5	Strengthening social and economic resilience; Fair digital transition	-	-	Implementation underway
	<p>Reform 32: Modern Commercial Register (legislation)</p> <p>The legislative amendment will take into account the new requirements of the modern commercial register information system being developed as part of the POO investment.</p> <p>In February 2026, a new Commercial Register Act was adopted, coming into full effect on 17 August 2026. Development of the associated Commercial Register information system is proceeding separately under the POO.</p>	-	CSR.2025.3.1	Strengthening social and economic resilience; Fair digital transition	-	-	Completed
	<p>Reform 33: Recodification of company law</p> <p>The aim of the recodification is to simplify the involvement of shareholders in company management, including the digitisation of decision-making, to strengthen the protection of affected entities and to increase transparency in identifying beneficial owners.</p> <p>Implementation of the reform is currently on hold, as the recodification of company law is not currently a priority for the Slovak Government's legislative agenda.</p>	-	CSR.2025.3.1	Strengthening social and economic resilience; A Fair digital transition	-	Goal 16	Unfinished
	<p>Reform 34: Ensuring direct access for the Police Force to specific records of state authorities</p> <p>To enable more effective investigation of the laundering of proceeds from criminal activity, online access for the Police Force to selected state databases will be introduced.</p> <p>The Central Register of Accounts, administered by the Ministry of Finance of the Slovak Republic, was made available to the Police Force on 15 August 2024. The integration of access to the Social Insurance Agency's databases is technically ready and is expected to go live in the second quarter of 2026.</p>	-	CSR.2025.3.10	Strengthening social and economic resilience	Goal 16	-	Delayed
	<p>Reform 35 Investment 5: Modernising information systems to streamline international police cooperation</p> <p>To strengthen the fight against international crime, the relevant EU directive is being transposed, and police cooperation and investigation systems are being modernised, including a link to the INTERPOL database.</p> <p>The transposition of the EU directive was ensured by the adoption of an amendment to the Police Force Act, effective from 12 December 2024. At the same time, technical modifications to the international police cooperation information system are continuing. Implementation is taking place in cooperation with the technical solution provider and under the coordination of the Ministry of the Interior of the Slovak Republic and the Police Force, with the technical implementation of the project expected by June 2027.</p>	-	CSR.2025.3.10	Strengthening social and economic resilience; Fair digital transition	Goal 16	-	Implementation underway
Health	<p>Reform 36: Budget Council for Health Care</p> <p>The aim of the measure is to establish a council to coordinate the preparation of the budget and its ongoing monitoring, with a view to flexibly determining the necessary funding for healthcare.</p> <p>The Healthcare Budget Council was established in the second half of 2025.</p>	-	CSR.2025.1.4 CSR.2025.3.6	Strengthening social and economic resilience	Goal 3	Principle 16	Completed



<p>Reform 38: Catalogue of services for specialised healthcare (ŠAS)</p>	<p>The aim of the measure is to update the catalogue of procedures for ŠAS, focusing on underfunded specialisations, and to supplement it with procedures according to their complexity.</p> <p><u>A pilot project</u> for 7 specialisations is in the analytical phase, the aim of which is to assign weights to medical procedures according to their complexity. <u>A second pilot</u> for 14 specialisations is planned to launch on 1 April 2026. The Ministry of Health is also preparing to extend the catalogue to further specialisations with the aim of having it approved for the entire ŠAS segment by 1 April 2027. At the same time, legislative amendments to the management of the list of medical procedures are being prepared, with planned effect from 1 April 2027.</p>	-	CSR.2025.6.9	Strengthening social and economic resilience	Goal 3	Principle 16	Implementation underway
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ANNEXES

Annex 1 – Macroeconomic Assumptions

The current forecast from February 2026 reflects weaker momentum in the Slovak economy in the years 2026 to 2029 because of an unfavourable external environment. Weaker growth among Slovakia's main trading partners and heightened uncertainty in global trade are reflected in low real GDP growth of 1.0% in 2026 and 1.2% in 2027, slightly below the pace expected in earlier forecasts. At the same time, amid fiscal consolidation, the economy is operating below its potential, as restrictive policy dampens domestic demand. Growth is therefore increasingly dependent on investment financed from the Recovery and Resilience Plan, although its effect is temporary. The labour market is gradually weakening, and employment is declining slightly, which, together with slower wage growth, is limiting the dynamics of household consumption. If downside risks materialise, particularly in the form of a further deterioration in the external environment or weaker absorption of EU funds, the economy may slow further.

TABLE 8 – Forecast of selected economic indicators of the SR

Indicator	m. j.	Annual performance report				Draft Budgetary Plan				
		2026	2027	2028	2029	2026	2027	2028	2029	
1	GDP, current prices*	bill. euros	143.3	148.4	154.7	161.7	144.2	149.9	155.9	162.9
2	GDP, constant prices	%	1.0	1.2	1.7	2.3	1.3	1.4	1.8	2.4
3	Final consumption of households and NPISH	%	0.3	1.1	1.0	1.7	0.9	1.4	1.2	1.8
4	Final consumption of general government	%	0.3	0.0	-0.6	-0.1	-0.8	0.2	-0.4	0.2
5	Gross fixed capital formation	%	2.4	-5.3	1.5	4.3	2.7	-3.5	1.4	5.6
6	Export of goods and services	%	1.3	4.8	3.3	2.9	1.0	4.6	3.4	2.9
7	Import of goods and services	%	1.2	3.8	2.8	2.9	0.7	3.6	2.7	3.1
8	Output gap (share of potential output)	%	-1.9	-2.6	-2.6	-2.2	-1.2	-1.6	-1.4	-0.9
9	Average monthly wage (nominal growth)	%	4.4	4.0	4.5	4.4	5.0	4.5	4.1	4.4
10	Average employment growth (LFS)	%	-0.8	-0.5	-0.5	-0.4	-0.7	-0.5	-0.5	-0.4
11	Average employment growth (ESA 2010)	%	-0.4	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2
12	Average unemployment rate (LFS)	%	5.8	5.8	5.6	5.5	5.6	5.6	5.5	5.5
13	Average unemployment rate (registered)	%	6.4	6.3	6.2	6.0	6.3	6.4	6.4	6.3
14	Harmonized index of consumer prices (HICP)	%	4.0	2.5	3.5	2.5	4.8	3.1	2.3	2.2
15	Current account balance (share of GDP)	%	-4.5	-4.0	-3.7	-3.7	-3.0	-2.7	-2.5	-2.6

* After revision from April 2026.

Source: MoF SR



Annex 2 – Contingent and implicit liabilities

Contingent liabilities

Contingent liabilities²⁴ as of 31 December 2025 on an unconsolidated basis preliminarily amounted to 9.8% of GDP. Over 99% of these liabilities are attributable to the central administration and its state-owned enterprises. Nearly 19% of Slovakia's total contingent liabilities relate to potential or ongoing legal disputes, including investment-arbitration cases. Possible sanctions arising from these legal actions amounted to more than 1.8% of GDP in 2025, with ministries being the most frequent defendants.

TABLE 9 – Contingent liabilities (% of GDP)

	2025
Central government and state-owned enterprises ²⁵	9.75 %
Municipalities and their budgetary and contributory organisations and local government undertakings	0.03 %
Self-governing regions and their budgetary and contributory organisations and local government undertakings	0.01 %
Total	9.79 %

Source: Data from financial statements of the General Government for 2025.²⁶
SR

Source: MoF

Implicit liabilities

The total value of estimated implicit liabilities over the horizon to 2069 amounts to 132.3% of GDP²⁷. Implicit liabilities represent the difference between expected future revenues and expected future expenditures of general-government entities arising from the financial consequences of rights and obligations to be exercised in the future (if these are not already included in public debt)²⁸. The quantification of implicit liabilities²⁹ is based primarily on obligations stemming from population ageing – particularly in the pension and health-care systems – which account for most implicit liabilities, reflecting Slovakia's projected adverse demographic trends. Additional effects on the balance include payments for PPP projects, nuclear-facility decommissioning costs and grants disbursed under the Recovery and Resilience Plan.

TABLE 10 – Implicit liabilities to 2069 (% of GDP)

	2026
The impact of an ageing population	-130.6 %
Impact of PPP projects	-2.0 %
Impact of the National Nuclear Fund	2.6 %
Impact of the Recovery and Resilience Plan (NGEU)	-2.4 %
Total	-132.3 %

Note: (+) effects reducing the amount of implicit liabilities (-) effects increasing the amount of implicit liabilities.

Source: MoF SR

²⁴ Contingent liabilities are defined under accounting legislation as potential obligations that have arisen from past events, whose settlement in the future is uncertain. They are disclosed in the notes to the financial statements rather than on the balance sheet due to uncertainties regarding the timing or amount of the future outflow. Accordingly, contingent liabilities include, for example, guarantees granted; obligations arising from legal proceedings; future liabilities under generally applicable legislation; or other financial commitments—such as statutory or contractual purchase obligations, lease liabilities, and the like. Source data are the annual financial statements of general-government entities and government-controlled bodies, submitted for the most recent reporting period. Given that data are only available on an annual basis for the prior period, there may be a timing lag in capturing the development of contingent liabilities during the current year and the forthcoming budget cycle.

²⁵ Within the data for 2025, the dominant category of contingent liabilities of the central government is the item other contingent liabilities (EUR 9.9 billion), which largely reflects the potential liabilities of the Slovak Republic arising from membership in European rescue mechanisms - specifically, the payable capital (EUR 6.1 billion) and guarantees provided under the EFSF (EUR 2.3 billion as of December 31, 2023). These liabilities are conditional on the emergence of serious financial problems in the euro area and their activation by the relevant management authorities.

²⁶ These are rough data for 2025, accounting entities in many cases do not yet have the text part of the notes and auditors are only at the beginning of the audit work at the time of writing the document. Accounting entities often adjust the amount of contingent liabilities before compiling consolidated financial statements (CFS), which can have a significant impact.

²⁷ Compared to the previous year, there was a decrease of 31.6 p. p., with a significant part of this difference (17.3 p. p.) being based on the update of long-term assumptions of interest rate developments. The calculation of implicit liabilities is particularly sensitive to changes in this assumption due to the discounting of future expenses.

²⁸ The definition of implicit liabilities under Act No 493/2011 on Budgetary Responsibility is based on the concept of net implicit liabilities, which means that, besides future expenditures, it also incorporates future revenues. When applying a long-term horizon, this definition differs from the [national-accounts definition of implicit liabilities](#), which considers only future expenditures (gross implicit liabilities).

²⁹ Owing to the difficulty of valuation and the absence of balance-sheet reporting for public-sector entities, implicit liabilities are estimated using an analytical approach that accounts for legislative developments. They are expressed as a percentage of current-year GDP (2025). [The Ministry of Finance's methodology for calculating implicit liabilities](#) provides a detailed description of the calculation procedure.



Annex 3 – Cash-flow-based forecast of general government gross debt

The trajectory of nominal debt will remain influenced throughout the entire horizon by the need to cover the state budget's cash-flow shortfalls. Borrowing activity by other public-sector entities will contribute to the rise in general-government debt, with railway undertakings having the greatest impact. Other public bodies – such as Eximbank and municipal and city transport operators – will also add to the debt increase. Persistently high bond-issuance discounts will further inflate debt levels, since sustained high interest rates, combined with the low coupons on government bonds issued in prior years, push required discounts up at current auctions.

TABLE 11 – Cash Effects on the Change in Nominal Debt in the Budget Target Scenario (EUR million)

	2022	2023	2024	2025	2026 E	2027 F	2028 F
A. General government gross debt (as of 1 Jan)	61 356	63 509	68 882	77 735	83 957	90 653	96 644
B. Total y/y change in the GG gross debt	2 153	5 374	8 853	6 222	6 696	5 991	5 777
- Cash-based state budget deficit	4 525	7 675	6 366	6 108	5 937	5 994	6 951
- State Treasury funds used for the financing of government operations	-1 150	-2 587	1 571	-257	-354	-265	-1 535
- Balance of loans to GG entities	118	175	-32	155	80	58	30
thereof: ŽSR + ŽSSK	-62	-9	-43	-15	64	52	28
thereof: NDS	14	-1	57	50	96	50	50
thereof: Municipal public transportation companies	41	-10	-7	30	49	36	33
thereof: Eximbank	149	222	-33	127	-46	-45	-45
- Issue discount	542	454	806	434	379	401	329
- Discount at maturity	-11	0	0	0	-40	-41	-183
- Change in Slovakia's guarantees in EFSF	118	-5	-2	0	0	0	0
- other*	-1 989	-339	144	-218	-12	-14	0
C. General government gross debt (as of 31 Dec)	63 509	68 882	77 735	83 957	90 653	96 644	102 421
in % of GDP	57.8	55.8	59.7	61.4	63.3	65.1	66.2
D. Change of general government gross debt against Stability Programme (p.p.)	-0.1	-0.3	0.8	1.8	2.9	4.6	5.9
thereof: GDP forecast revision	-0.1	-0.3	0.5	1.4	1.7	1.5	1.5
thereof: Debt forecast revision	0.0	0.0	0.4	0.5	1.2	3.1	4.4
<i>p.m. ESM contribution</i>	<i>0</i>	<i>-1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

Note: including change of sources from entities outside the public administration sector. Plus, amounts increase the general government debt as of 31 December of the relevant year, minus amounts decrease the debt.
E – expected values by the end of year; F – fiscal outlook of the General Government budget

Source: MoF SR

Annex 4 – Discretionary measures (DRM and DEM)

The EC methodology defines discretionary revenue measures as legislative actions³⁰ affecting general-government revenues. Their impact is assessed using so-called marginal effects of these measures. A distinction is made between permanent and one-off measures. A permanent measure is recorded with its full impact in the first year (upon entry into force) and with no impact in subsequent years – i.e. any changes in impact in later years due to macroeconomic developments are not considered. If a measure's effective date is shifted, only the marginal change is recorded.³¹ For one-off revenue measures, the impact is recorded in one year and then reversed in the following year by the same amount, meaning the net effect over two consecutive years is zero.

TABLE 12 – Discretionary revenue measures – incremental impact (in EUR million, ESA2010)

Name (description)	2024	2025	2026	2027	2028
Abolition of licence fees for Radio and Television Slovakia (RTVS)	-35	0	0	0	0
Valorisation of administrative and court fees – from Q1 2024	36	7	0	0	0
Increase in the fee for maintaining emergency oil reserves by 1 cent	28	0	0	0	0
Excess-profit levies and solidarity contributions (Vodohospodárska vystavba, power plants, oil sector)	-52	-90	-20	-20	0
Increase in the excise duty rate on spirits	29	0	0	0	0
Adjustments to contribution rates and reform of the second pension pillar	370	-50	0	0	0
Increase in the employer health-insurance contribution rate by 1 percentage point	348	0	0	0	-348
Introduction of an excise duty on sweetened beverages	0	111	0	0	0
Increase in excise duties on tobacco and related products	101	48	97	54	94
Increase in the corporate income tax rate to 24%	0	398	0	0	0
Adjustment of motorway vignette prices, toll charges (Eurovignette) and vehicle taxes	-14	61	48	0	0
Increase in the ceilings for social-security contributions	0	79	0	0	0
Social-contribution relief for seasonal work (seasonal-work contribution-deductible item), agriculture and the food industry	-26	48	0	0	0
50% VAT deduction for company cars used partly for private purposes	0	0	86	0	0
Tax amnesty	0	0	81	-81	0
Contribution holidays, social-insurance contributions and minimum tax for the self-employed	0	0	209	107	0
Higher gambling taxation, including levies on deposits to player accounts	0	0	48	0	0
Increase in the insurance-tax rate and in the levy on compulsory motor liability insurance	0	0	37	0	0
Minimum tax, micro-taxpayer threshold and top-up tax	127	-58	11	0	0
Adjustment of special levies on regulated sectors	334	-13	-26	-45	-121
Changes to personal income tax, social and health-insurance contributions for individuals	0	0	604	0	0
Act combating false self-employment (disguised employment)	0	0	0	40	0
Introduction of a charge on the use of primary raw materials	0	0	24	0	0
Introduction of a financial transaction tax and its subsequent amendments	0	349	89	0	0
Amendment of VAT rates / VAT reform	30	717	80	0	0
Tax exemption for government bonds (retail bonds and others)	0	-93	-25	6	29
Changes in municipal tax and fee rates (waste, accommodation and property)	168	40	4	0	0
Increase in payments for state-insured persons	-129	-88	-374	0	0
State-paid social-insurance contributions replaced by a transfer to the Social Insurance Agency	0	0	-472	0	0
Other minor measures under D.2	0	0	8	0	0
Other minor measures under D.5	2	-8	-18	-4	-10
Other minor measures under D.61	-4	-14	-3	0	0
Other minor measures under P.11	0	0	10	-15	0
Total	1314	1446	499	42	-355

Source: MoF SR

Note: (+) improves the general government balance, (-) worsens the general government balance.

³⁰ The same rules apply to expenditure measures, except that they need not all be of a legislative nature, since not all public spending is determined by law.

³¹ A concrete example to illustrate a discretionary revenue measure (DRM): suppose a legislative measure is enacted with an estimated annual impact of 200. If it takes effect halfway through the year, its full-year impact in that year is 100. In the following year, the full impact rises to 200, but only the marginal change – i.e. 100 – is recorded. Cumulatively, the measure's impact is 200, but it is spread over two consecutive years.



TABLE 13 – Discretionary expenditure measures – incremental impact (in EUR million, ESA2010)

Name (description)	2024	2025	2026	2027	2028
COVID-19 response measures (net of EU funds)	-91	0	0	0	0
Expenditure related to the war in Ukraine (net of EU funds)	200	-18	-115	115	-15
Office for Spatial Planning and Construction of the Slovak Republic (establishment of a new authority)	16	26	0	0	0
Retirement after 40 years of work (including the inflation effect)	231	-38	-69	-74	-47
Top-up payments for existing early retirees	43	7	-24	0	0
Abolition of the reduction of the care allowance for pension recipients	46	24	0	0	0
Total compensation for rising energy prices (net of EU funds)	-1063	-603	-104	-420	0
Collective bargaining of healthcare workers	-25	0	-39	0	0
Stabilisation allowance for social-services workers	-44	0	0	0	0
Reintroduction of free lunches (2023)	57	0	0	0	0
Extraordinary pension valorisation from July 2023	-494	0	0	0	0
Extraordinary valorisation of the parental allowance	-35	0	0	0	0
Amendment to the Education Act	101	131	50	0	0
Support for industrial parks (Valaliky, Šurany)	40	83	-43	-188	-3
Parental allowance for children aged 3 and over not admitted to kindergarten	5	26	0	0	0
Change in the assessment of disability pensions	46	25	0	0	0
Performance contracts for public higher education institutions	47	20	20	0	0
Increase in expenditure on research and development (R&D)	38	134	133	192	0
Changes to the 13th pension	115	0	0	0	0
Compensation for higher mortgage instalments	40	12	-22	14	0
Abolition of support for reducing the final electricity price for businesses	-40	0	0	0	0
Higher healthcare expenditure	263	0	0	0	0
Ministry of Tourism and Sport (and measures to support sport and tourism)	84	51	-5	0	0
Abolition of subsidies for night rail services (Košice/Prešov–Prague)	0	-22	0	0	0
Increase in personal allowances for court employees	0	33	0	0	0
Changes to the child tax bonus	0	-542	0	0	0
Reform of the parental pension – conversion to a 2% tax assignment	0	-339	70	0	0
Higher funding for kindergartens (state-administered kindergartens)	0	53	0	0	0
Improved remuneration conditions for the armed forces of the Slovak Republic	43	115	-11	-2	0
Savings measures in public health insurance	0	-193	0	0	0
Filling gas storage facilities to 35% of the average consumption of the last 5 years	0	40	-23	-17	0
Introduction of compulsory kindergarten for children aged 3 and 4	0	0	0	18	26
€800 bonuses for public-administration employees	0	300	-300	0	0
Wage valorisation in education (teaching and non-teaching staff, specialist staff, public HEIs and R&D)	0	0	437	0	0
Zero wage valorisation in general government and of salaries of constitutional officeholders	0	0	-160	0	0
Expenditure-side consolidation measures in the social area	0	0	-137	-21	-47
Capital receipts from the sale of surplus property of the Ministry of Defence of the Slovak Republic	0	0	-50	50	0
Savings in the operating expenditure of general government	0	0	-505	0	0
State-budget co-financing of hospital construction under the Recovery and Resilience Plan	0	0	0	289	-96
Introduction of a dependency assistance benefit (care reform)	0	0	0	268	0
Stabilisation allowance for nurses in hospital facilities	0	0	29	-29	0
Increase in payments for state-insured persons	-129	-88	-374	0	0
State-paid social-insurance contributions replaced by a transfer to the Social Insurance Agency	0	0	-472	0	0
Modernisation of defence equipment (investment under P.51g)	9	830	-111	597	-154
Other minor measures under D.1	0	0	-8	0	0
Other minor measures under D.62 and D.63	-23	5	4	0	0
Other minor measures under D.7	15	-15	-19	0	0
Other minor measures under P.51g	-10	0	0	0	0
Total	-518	58	-1847	789	-336

Source: MoF SR

Note: For measures related to the COVID-19 pandemic, the figures reflect the fading impact of interventions adopted at the onset of the crisis. As these were one-off measures, they initially increased expenditure in incremental terms (worsening the balance), with their effect gradually diminishing over time (thus improving the impact on the balance).

Note 2: (-) improves the general government balance, (+) worsens the general government balance.



Annex 5 – Mandatory tables

TABLE 1a – Fiscal commitments

	2024	2025	2026
	growth in %	growth in %	growth in %
<i>Council recommendation</i>			
1a Net nationally financed primary expenditure (NFPE)	6.2	3.8	0.9
2a Cumulative growth of net nationally financed primary expenditure	6.2	10.3	11.2
<i>Outturn / projection</i>			
1b Net nationally financed primary expenditure (NFPE)	3.5	1.7	2.0
2b Cumulative growth of net nationally financed primary expenditure	3.5	5.3	7.4

Source: MoF SR

TABULKA 1b – Main variables

	2023	2024	2025	2026
	% GDP	% GDP	% GDP	% GDP
1 Net lending/borrowing	-5.3	-5.3	-4.5	-4.3
2 Structural balance	-5.5	-5.5	-4.2	-3.7
3 Structural primary balance	-4.3	-4.1	-2.6	-2.0
4 Gross debt	55.8	59.7	61.4	63.3
5 Change in gross debt	-2.0	3.9	1.7	1.9

Source: MoF SR

TABLE 2 – Macroeconomic scenario

	2023	2023	2024	2025	2026	2027
	EUR bn	growth in %	growth in %	growth in %	growth in %	growth in %
<i>GDP</i>						
1 Real GDP		2.1	1.9	0.8	1.0	1.2
2 GDP Deflator		10.0	3.4	4.2	3.7	2.4
3 Nominal GDP	123.5	12.3	5.4	5.0	4.8	3.6
<i>Components of real GDP</i>						
4 Private consumption expenditure		-2.9	3.5	0.2	1.8	2.0
5 Government consumption expenditure		-2.5	4.0	1.1	1.2	0.5
6 Gross fixed capital formation		4.0	1.6	2.2	-0.3	-5.9
7 Changes in inventories and net acquisition of valuables	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
8 Exports of goods and services		-0.7	0.0	4.0	3.9	4.0
9 Imports of goods and services		-7.7	2.6	3.7	3.7	3.0
<i>Contribution to real GDP growth</i>						
10 Final domestic demand		-5.0	4.1	0.6	1.2	-0.1
11 Changes in inventories and net acquisition of value		-2.9	1.0	-0.4	0.6	0.6
12 External balance of goods and services		6.4	-2.1	0.4	0.3	1.0
<i>Deflators and HICP</i>						
13 Private consumption deflator		10.1	3.0	4.2	3.4	2.5
14 p.m. HICP		11.0	3.1	4.2	4.0	2.5
15 Government consumption deflator		10.2	5.3	5.3	4.1	3.0
16 Investment deflator		9.1	0.2	3.3	3.5	3.2
17 Export price deflator (goods and services)		4.5	-1.5	0.5	3.5	2.8
18 Import price deflator (goods and services)		4.2	-2.0	0.7	3.6	3.1
<i>Labour market</i>						
19 Domestic employment (1000 persons, national accounts)	2434.1	0.3	-0.2	-0.1	-0.4	-0.1
20 Average annual hours worked per person employed	1624.4	0.9	0.3	-0.7	0.2	-0.3



21	Real GDP per person employed	42.0	1.8	2.1	1.0	1.4	1.3
22	Real GDP per hour worked	25.9	1.2	1.6	1.5	0.8	1.5
23	Compensation of employees (bn NAC)	51.6	10.5	7.3	6.4	4.1	4.9
24	Compensation per employee (= 23 / 19)	21205.8	10.2	7.5	6.5	4.5	5.1
25	Unemployment rate (%)		5.8	5.3	5.3	5.8	5.8

Potential GDP and components

26	Potential GDP		2.3	2.0	1.8	2.2	1.9
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Contribution to potential growth

27	Labour		0.0	0.0	0.0	0.0	-0.1
28	Capital		0.7	0.9	0.7	1.0	0.8
29	Total factor productivity		1.6	1.1	1.1	1.2	1.1
30	Output gap		0.4	0.3	-0.7	-1.9	-2.6

Source: MoF SR

TABLE 3 – External assumptions

	2023	2024	2025	2026	2027	
1	Short-term interest rate (% , annual average)	3.4	3.6	2.3	1.8	1.8
2	Long-term interest rate (% , annual average)	3.7	3.5	3.4	3.3	3.3
3	USD/EUR exchange rate (annual average)	1.1	1.0	1.1	1.1	1.1
4	NAC/EUR exchange rate (only for non-EA Member States) (annual avg.)	n.a.	n.a.	n.a.	n.a.	n.a.
5	World real GDP (excluding EU) (growth rate)	n.a.	n.a.	n.a.	n.a.	n.a.
6	EU real GDP (growth rate)	n.a.	n.a.	n.a.	n.a.	n.a.
7	World import volumes, excluding EU (growth rate)	n.a.	n.a.	n.a.	n.a.	n.a.
8	Oil prices (Brent, USD/barrel)	88.9	86.4	76.4	74.9	75.4

Source: MoF SR

TABUĽKA 4 – Budgetary projections

		2023	2023	2024	2025	2026	
<i>Revenue</i>							
	ESA code	EUR bn	% GDP	% GDP	% GDP	% GDP	
1	Taxes on production and imports	D.2	14.9	12.0	11.6	12.0	12.1
2	Current taxes on income, wealth, etc.	D.5	9.7	7.9	8.2	8.2	8.2
3	Social contributions	D.61	18.9	15.3	16.1	16.4	16.0
4	Other current revenue	P.11+P.12+P.131 +D.39+D.4+D.7	7.1	5.8	5.5	5.5	7.0
5	Capital taxes	D.91	0.0	0.0	0.0	0.0	0.0
6	Other capital revenue	D.92+D..99	2.6	2.1	0.7	1.5	0.5
7	Total revenue (= 1+2+3+4+5+6)	TR	53.2	43.1	42.1	43.5	43.8
8	Of which: Transfers from the EU (accrued revenue, not cash)	D.7EU+D.9EU	3.5	2.9	1.5	2.3	3.3
9	Total revenue other than transfers from the EU (= 7-8)		49.7	40.2	40.6	41.2	40.5
10	p.m. Revenue measures (increments, excluding EU funded measures)		-0.2	-0.2	1.0	1.1	0.3
10b	p.m. Revenue reductions funded by transfers from the EU (levels)		n.a.	n.a.	n.a.	n.a.	n.a.
11	p.m. One-off revenue included in the projections (levels, excluding EU funded measures)		0.0	0.0	0.0	0.0	0.1
<i>Expenditure</i>							
	ESA code	EUR bn	% GDP	% GDP	% GDP	% GDP	
12	Compensation of employees	D.1	13.6	11.0	11.4	11.7	11.3
13	Intermediate consumption	P.2	6.7	5.4	5.7	5.7	6.0
14	Interest expenditure	D.41	1.4	1.2	1.4	1.5	1.7



15	Social benefits other than social transfers in kind	D.62	20.2	16.3	17.2	16.3	15.4
16	Social transfers in kind via market producers	D.632	4.3	3.5	3.8	3.8	3.9
17	Subsidies	D.3	4.2	3.4	1.7	1.3	1.0
18	Other current expenditure	D.29+(D.4-D.41)+D.5+D.7+D.8	2.8	2.2	2.2	2.2	2.9
19	Gross fixed capital formation	P.51	4.5	3.7	3.6	4.5	4.8
20	Of which: Nationally financed public investment		2.3	1.9	3.1	3.3	3.1
21	Capital transfers	D.9	2.0	1.6	0.4	0.7	1.2
22	Other capital expenditure	P.52+P.53+NP	0.2	0.2	0.1	0.1	0.0
23	Total expenditure (= 12+13+14+15+16+17+18+19+21+22)	TE	59.8	48.4	47.4	47.9	48.2
24	Of which: Expenditure funded by transfers from the EU (= 8-10b)		3.5	2.9	1.5	2.3	3.3
25	Nationally financed expenditure (23-24)		56.2	45.5	45.9	45.6	44.9
26	p.m. National co-financing of programmes funded by the Union		0.6	0.5	0.4	0.4	0.3
27	p.m. Cyclical component of unemployment benefits		0.0	0.0	0.0	0.0	0.0
28	p.m. One-off expenditure included in the projections (levels, excluding EU funded measures)		0.0	0.0	0.0	0.0	0.0
29	Net nationally financed primary expenditure (before revenue measures) (= 25-26-27-28-14)		54.2	43.9	44.1	43.7	42.8
<i>Net nationally financed primary expenditure</i>					growth in %	growth in %	growth in %
30	Net nationally financed primary expenditure growth				3.5	1.7	2.0
<i>Balances</i>		ESA code	EUR bn	% GDP	% GDP	% GDP	% GDP
31	Net lending/borrowing (= 7-23)	B.9	-6.6	-5.3	-5.3	-4.5	-4.3
32	Primary balance (= 31+14)	B.9-D.41p	-5.1	-4.2	-3.9	-2.9	-2.7
<i>Cyclical adjustment</i>				% GDP	% GDP	% GDP	% GDP
33	Structural balance		-	-5.5	-5.5	-4.2	-3.7
34	Structural primary balance		-	-4.3	-4.1	-2.6	-2.0
<i>Debt</i>				% GDP	% GDP	% GDP	% GDP
35	Gross debt		68.9	55.8	59.7	61.4	63.3
36	Change in gross debt		5.4	-2.0	3.9	1.7	1.9
<i>Contributions to changes in gross debt</i>							
38	Primary balance (= minus 32)			4.2	3.9	2.9	2.7
39	Snowball effect			-5.2	-1.4	-1.2	-1.1
40	Interest expenditure (= minus 14)			1.2	1.4	1.6	1.7
41	Growth			-1.1	-1.0	-0.4	-0.6
42	Inflation			-1.8	-1.8	-2.4	-2.2
43	Stock-flow adjustment (= 36-38-39)			-1.0	1.5	0.1	0.3
			%	%	%	%	%
44	p.m. Implicit interest rate on debt (= 14 / DEBT(t-1))		1.9	2.2	2.7	2.8	2.8
<i>Defence expenditure</i>				% GDP	% GDP	% GDP	% GDP
45	Total defence expenditure	COFOG 2	1.5	1.2	1.4	2.0	1.8
46	Defence investment	COFOG 2, P.51g	-1.3	-1.0	0.2	0.8	0.7

Source: MoF SR



TABLE 5 – Estimated impact of discretionary revenue measures (% of GDP)

			2023	2024	2025	2026	
	Name (description)	One-off	Revenue/ Expenditure	% GDP	% GDP	% GDP	% GDP
1	Abolition of licence fees for Radio and Television Slovakia (RTVS)	No	Revenue	-0.03	-0.03	0.00	0.00
2	Valorisation of administrative and court fees – from Q1 2024	No	Revenue	0.00	0.03	0.01	0.00
3	Increase in the fee for maintaining emergency oil reserves by 1 cent	No	Revenue	0.00	0.02	0.00	0.00
4	Excess-profit levies and solidarity contributions (Vodohospodárska výstavba, power plants, oil sector)	No	Revenue	-0.19	-0.04	-0.07	-0.01
5	Increase in the excise duty rate on spirits	No	Revenue	0.03	0.02	0.00	0.00
6	Adjustments to contribution rates and reform of the second pension pillar	No	Revenue	0.03	0.28	-0.04	0.00
7	Increase in the employer health-insurance contribution rate by 1 percentage point	No	Revenue	0.00	0.27	0.00	0.00
8	Introduction of an excise duty on sweetened beverages	No	Revenue	0.00	0.00	0.08	0.00
9	Increase in excise duties on tobacco and related products	No	Revenue	0.01	0.08	0.03	0.07
10	Increase in the corporate income tax rate to 24%	No	Revenue	0.00	0.00	0.29	0.00
11	Adjustment of motorway vignette prices, toll charges (Eurovignette) and vehicle taxes	No	Revenue	0.01	-0.01	0.04	0.03
12	Increase in the ceilings for social-security contributions	No	Revenue	0.00	0.00	0.06	0.00
13	Social-contribution relief for seasonal work (seasonal-work contribution-deductible item), agriculture and the food industry	No	Revenue	-0.03	-0.02	0.03	0.00
14	50% VAT deduction for company cars used partly for private purposes	No	Revenue	0.00	0.00	0.00	0.06
15	Tax amnesty	No	Revenue	0.00	0.00	0.00	0.06
16	Contribution holidays, social-insurance contributions and minimum tax for the self-employed	No	Revenue	0.00	0.00	0.00	0.15
17	Higher gambling taxation, including levies on deposits to player accounts	No	Revenue	0.02	0.00	0.00	0.03
18	Increase in the insurance-tax rate and in the levy on compulsory motor liability insurance	No	Revenue	0.00	0.00	0.00	0.03
19	Minimum tax, micro-taxpayer threshold and top-up tax	No	Revenue	0.00	0.10	-0.04	0.01
20	Adjustment of special levies on regulated sectors	No	Revenue	0.00	0.26	-0.01	-0.02
21	Changes to personal income tax, social and health-insurance contributions for individuals	No	Revenue	0.00	0.00	0.00	0.42
22	Act combating false self-employment (disguised employment)	No	Revenue	0.00	0.00	0.00	0.00
23	Introduction of a charge on the use of primary raw materials	No	Revenue	0.00	0.00	0.00	0.02
24	Introduction of a financial transaction tax and its subsequent amendments	No	Revenue	0.00	0.00	0.26	0.06
25	Amendment of VAT rates / VAT reform	No	Revenue	-0.13	0.02	0.52	0.06
26	Tax exemption for government bonds (retail bonds and others)	No	Revenue	0.00	0.00	-0.07	-0.02
27	Changes in municipal tax and fee rates (waste, accommodation and property)	No	Revenue	0.06	0.13	0.03	0.00
28	Increase in payments for state-insured persons	No	Revenue	0.00	-0.10	-0.06	-0.26
29	State-paid social-insurance contributions replaced by a transfer to the Social Insurance Agency	No	Revenue	0.00	0.00	0.00	0.33
30	Other minor measures under D.2	No	Revenue	0.00	0.00	0.00	0.01
31	Other minor measures under D.5	No	Revenue	0.02	0.00	-0.01	-0.01
32	Other minor measures under D.61	No	Revenue	0.02	0.00	-0.01	0.00
33	Other minor measures under P.11	No	Revenue	0.00	0.00	0.00	0.01
	Total			-0.17	1.01	1.06	0.35

Source: MoF SR



TABLE 6 –RRF grants

	2020	2021	2022	2023	2024	2025	2026	
	% GDP	% GDP	% GDP	% GDP	% GDP	% GDP	% GDP	
<i>Revenue from RRF grants</i>								
1	RRF grants as included in the revenue projections	0	0.0	0.0	0.1	0.7	1.4	2.1
2	Cash disbursements of RRF grants from EU	0	0.8	0.4	1.2	0.6	0.4	1.7
<i>Expenditure financed by RRF grants</i>								
3	Total current expenditure	0	0.0	0.0	0.1	0.2	0.3	0.6
4	Gross fixed capital formation	0	0.0	0.0	0.1	0.2	0.9	0.7
5	Other capital expenditure	0	0.0	0.0	0.0	0.2	0.2	0.8
6	Total capital expenditure (= 4+5)	0	0.0	0.0	0.1	0.4	1.1	1.5
<i>Other costs financed by RRF grants</i>								
7	Reduction in tax revenue	0	0.0	0.0	0.0	0.0	0.0	0.0
8	Other costs with impact on revenue	0	0.0	0.0	0.0	0.0	0.0	0.0
9	Financial transactions	0	0.0	0.0	0.0	0.0	0.0	0.0

Source: MoF SR

Annex 6 – Member State reporting extracted from CeSaR



Slovakia's contribution to the Country-specific recommendations (CSR) assessment Semester Cycle 2026

CSR.2025.1

CSR 1 Subpart 1: Reinforce overall defence and security spending and readiness while ensuring debt sustainability in line with the European Council conclusions of 6 March 2025.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Strengthening Defence Capabilities: The Long-Term Defence Development Plan until 2035 focuses on the modernisation of Slovakia's military equipment, including combat and cargo vehicles and air defence systems, with the aim of building a heavy mechanised brigade and strengthening capabilities within the North Atlantic Treaty Organization (NATO).</p>
Comments	
State of play	

CSR 1 Subpart 2: Adhere to the maximum growth rates of net expenditure recommended by the Council on 21 January 2025, with a view to bringing an end to the situation of an excessive deficit while making use of the allowance under the national escape clause for higher defence expenditure.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (14/04/2026 13:30 PM)</p> <p>Preparation of a draft amendment to the Constitutional Act on Budgetary Responsibility (adjustment of the debt brake): An amendment to the debt brake is necessary to ensure a predictable fiscal policy. Without its adoption, the Government of the Slovak Republic would be required to prepare a balanced budget for 2027, which would imply an abrupt and excessively restrictive fiscal stance with a potentially negative impact on economic growth. Expert discussions are ongoing in connection with the preparation of the draft amendment to the Constitutional Act, focusing in particular on the calibration of the debt brake parameters, sanction thresholds and corrective measures. The adoption of the amendment requires a constitutional majority.</p>
Entry 2	<p>MEASURE TYPE: Announced (14/04/2026 13:28 PM)</p> <p>Implementation of budgeting based on no-policy-change scenarios: The objective of the measure is the full implementation of budgeting based on no-policy-change (NPC) scenarios as the starting point for the preparation of the general government budget and expenditure limits. NPC scenarios are already being prepared for each stage of the general government budget process and are taken into account when setting the most accurate possible operational baseline for individual chapters of the state budget and other general government entities. In some cases, NPC scenarios are already used directly as the baseline for budget preparation, in particular for the Social Insurance Agency, public health insurance and railway companies. Further use of NPC scenarios across the general government budget remains subject to ongoing discussion and will also form part of the technical cooperation with the International Monetary Fund.</p>

Comments
State of play

CSR 1 Subpart 3: Make the tax mix more efficient, including by reducing disincentives in the labour market, and making stronger use of taxes less detrimental to growth such as environmental and recurrent property taxation.

Measures	
Entry 1	<p>MEASURE TYPE: Deleted (09/04/2026 10:30 AM)</p> <p>Revision of Water Use Payments and Charges (1): The amendment to the Water Act is intended to introduce fair and targeted pricing of water management services based on the 'user and polluter pays' principle. The draft amendment to the Water Act has been submitted to the inter-ministerial consultation, and the resolution of comments is currently ongoing. However, following the assessment of comments received, the originally proposed provisions relating to the reduction of threshold values for charges on water abstraction and discharge are planned to be removed from the draft.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:25 AM)</p> <p>Revision of Water Use Payments and Charges (2): In accordance with the Water Policy Concept, an amendment to the Government Regulation on water use charges will be adopted, increasing the extent to which environmental costs are reflected in the charging framework. The Ministry of Environment of the Slovak Republic is continuing discussions on the draft text of this amendment.</p>
Comments	
State of play	

CSR 1 Subpart 4: Improve spending efficiency by, for example, implementing spending reviews.

Measures	
Entry 1	<p>MEASURE TYPE: Deleted (09/04/2026 10:23 AM)</p> <p>New Act on Research, Development and Innovation: The new Act on Research, Development and Innovation is intended to improve the legal framework and support the development of research and innovation capacities in order to achieve long-term objectives. A supplementary draft of the Act on Research, Development and Innovation was submitted for preliminary consultations on 11 February 2025. However, following the conclusion of this stage, the legislative process did not proceed to interministerial consultation, as no agreement was reached among the key stakeholders.</p>
Entry 2	<p>MEASURE TYPE: Implemented (14/04/2026 12:50 PM)</p> <p>Healthcare Budget Council: The intention of the measure is to establish a council that will coordinate budget preparation and its ongoing monitoring, with the aim of flexibly determining the necessary funds for healthcare. The Healthcare Budget Council was established in the second half of 2025.</p>
Entry 3	<p>MEASURE TYPE: Announced (14/04/2026 13:31 PM)</p> <p>Implementation of budgeting based on no-policy-change scenarios: The objective of the measure is the full implementation of budgeting based on no-policy-change (NPC) scenarios as the starting point for the preparation of the general government budget and expenditure limits. NPC scenarios are already being prepared for each stage of the general government budget process and are taken into account when setting</p>

	<p>the most accurate possible operational baseline for individual chapters of the state budget and other general government entities. In some cases, NPC scenarios are already used directly as the baseline for budget preparation, in particular for the Social Insurance Agency, public health insurance and railway companies. Further use of NPC scenarios across the general government budget remains subject to ongoing discussion and will also form part of the technical cooperation with the International Monetary Fund.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Optimisation of the School Network for the Needs of the 21st Century: The optimisation of the school network will enable improvements in the efficiency, effectiveness, and quality of education at the regional level. The measure will introduce transparent criteria for school founders, revise the rules governing the inclusion and removal of schools from the network, and strengthen the role of the State School Inspection, as well as support for schools and teachers. In 2025, the Final Report of the Spending Review on Primary and Secondary Schools was published, proposing amendments to the rules for the inclusion and removal of schools from the network. An adjustment was also made to the size coefficient used in school funding, with implications for the operation of small schools. In cooperation with relevant stakeholders, in particular representatives of local governments and various school founders, the Ministry of Education, Research, Development and Youth of the Slovak Republic (MoERDY SR) is developing a methodology for rationalisation measures and seeking consensus on new rules for the functioning of the school network.</p>
Comments	
State of play	

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

Measures	
Entry 1	<p>MEASURE TYPE: Deleted (09/04/2026 10:23 AM)</p> <p>Improving the Efficiency of VAT Collection (Part 2): The legislative definition of tax fraud is intended to facilitate the assessment of participation in fraudulent schemes. Following an evaluation of the proposal for the legislative definition of tax fraud, the Ministry of Finance of the Slovak Republic decided not to proceed with the preparation of this legislative amendment.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Efficiency of VAT Collection (Part 1): The introduction of software-based "three-strikes" alerts is intended to reinforce the psychological effect of voluntary tax compliance. An expansion of the analytical competences of the Financial Administration of the Slovak Republic within the Act on Financial Administration is being prepared. This expansion will enable further targeted notifications concerning the risk of non-compliance with tax regulations, with a planned entry into force of 1 June 2026.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Measures to Enhance System Efficiency and Combat Fraud: The package of measures aims to increase the efficiency of tax collection and eliminate tax fraud through the introduction of ex officio group registration for VAT purposes, a flat-rate VAT deduction for motor vehicles (50%), QR payments, a software-based certified cash register (ORP), the opening of the e-Kasa system to third parties, a reduction of the cash payment limit (EUR 5,000), and the legislative entrenchment of the analytical competences of the Financial Administration of the Slovak Republic (fraud prevention and identification of the risk of legal non-compliance). The VAT measures and adjustments concerning the recording of revenues, cash payments and the introduction of QR payments entered into force on 1 January 2026. In cooperation with the academic and IT sectors, the Financial Administration prepared an instant payment notification system, which was in a testing phase in the second half of 2025, with its launch into production planned for the first quarter of 2026. Concurrently, the expansion of the analytical competences of the Financial Administration of the Slovak Republic within the Act on Financial Administration is being prepared.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving Electronic Services of the Financial Administration and Promoting a Client-Oriented Approach (Part 2): Pre-filing of tax returns will be carried out by means of an AI assistant based on the processing of data from certificates of taxable income. The planned analysis of tax return pre-filing using an AI assistant, scheduled for 2025, was cancelled on grounds of sensitive data protection. In 2026, the Financial</p>

	Administration of the Slovak Republic will carry out an analysis of tax return pre-filing using optical character recognition (OCR). Accordingly, implementation of this measure is anticipated in the course of 2027.
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Transmission of Invoice Data by Taxable Persons (eInvoicing): The introduction of electronic invoicing and real-time transmission of invoice data aims to combat tax evasion, reduce the tax gap and improve the efficiency of tax collection, while simultaneously reducing the administrative burden on businesses. In 2025, the Ministry of Finance of the Slovak Republic prepared legislation adapting the applicable rules to the European standard. Infrastructure components for the introduction of electronic invoicing are concurrently being procured. The legislation on a mandatory basis will enter into force on 1 January 2027, in order to allow sufficient time for both the affected persons and the Financial Administration of the Slovak Republic to develop new information systems or to integrate the required changes into existing ones. In 2025, the Financial Administration of the Slovak Republic also organised a range of awareness-raising activities in support of the introduction of electronic invoicing — including webinars, presentations and bilateral meetings — which will continue throughout 2026.</p>
Entry 6	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Streamlining Tax Arrears Recovery Processes: The Tax Administration Act is being amended with a view to increasing the efficiency of arrears recovery through the introduction of innovative statutory instruments and the modernisation of existing ones. With effect from 1 January 2026, an amendment to the Tax Code entered into force, introducing an exception to the territorial jurisdiction of the tax administrator in the conduct of tax enforcement proceedings and in the establishment of liens. This amendment enables more flexible redistribution of arrears recovery cases among the offices of the Financial Administration of the Slovak Republic in accordance with their respective capacities and recovery potential, thereby targeting an increase in the overall efficiency of arrears recovery. The measure is further supported on an ongoing basis by non-legislative instruments, in particular through the specialisation of enforcement teams and the development of IT support for recovery processes. In relation to the Tax Administration Act, a preliminary inter-ministerial comment procedure was conducted in December 2025, in the course of which the Financial Administration of the Slovak Republic submitted proactive proposals aimed at further enhancing the efficiency of arrears recovery.</p>
Comments	
State of play	

CSR 1 Subpart 6: Wind down the emergency energy support measures in force and ensure that these are targeted at protecting vulnerable households and firms, and are fiscally affordable, and preserve incentives for energy savings.

Measures	
Comments	
State of play	

CSR 1 Subpart 7: Support housing supply and expand the rental market by accelerating residential construction.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Expansion of the Rental Housing Supply: The implementation of the Act on State Support for Rental Housing aims to increase the availability of affordable housing through private investment, with a functional agency responsible for the approval and oversight of projects playing a central role. The Government of the Slovak Republic approved the criteria and the proposal for the selection of investment partners. The first contracts with investors (KOOOPERATIVA and WBG) have already entered into force and the fulfilment of contractual obligations has commenced. In February 2025, registration was launched for prospective tenants for 70 rental units in the first project. In April 2025, the Government of the Slovak Republic approved an investment agreement with a new partner, Slovak Affordable Living SICAV, which plans to construct, acquire and operate at least 3,000 dwelling units. An amendment to the investment partner selection criteria is currently under preparation, which will enable the participation of a broader range of entities.</p>

Comments
State of play

CSR 1 Subpart 8: and by promoting social housing, taking into account regional disparities.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Social Climate Fund: The Fund aims to compensate the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a Social Climate Plan by end of June 2025 in order to access funding. Implementation of the Fund is planned for the period 2026–2032, and access to its resources will be conditional on the transposition of all parts of the relevant EU Directive. The draft Social Climate Plan is currently being prepared. Since July 2025, informal consultations with the European Commission on the draft have been ongoing. Approval of the Plan by the European Commission is a prerequisite for accessing resources from the Social Climate Fund, and is contingent on the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Establishment of the Register of Land Use Rights in Respect of Agricultural Land: The Register of Land Use Rights constitutes an interim solution to the fragmentation and inconsistency of land ownership in the Slovak Republic. Its purpose is to increase transparency in land use, strengthen legal certainty in use-right relationships, and simplify data sharing between state institutions through the recording of actual land users. In 2025, the Act on the Register of Land Use Rights was adopted. The Act is set to enter into force on 1 January 2028, with selected provisions applicable from 1 April 2029. Implementing regulations governing the operation of the register are currently being prepared.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Expansion of the Rental Housing Supply: The implementation of the Act on State Support for Rental Housing aims to increase the availability of affordable housing through private investment, with a functional agency responsible for the approval and oversight of projects playing a central role. The Government of the Slovak Republic approved the criteria and the proposal for the selection of investment partners. The first contracts with investors (KOOPERATIVA and WBG) have already entered into force and the fulfilment of contractual obligations has commenced. In February 2025, registration was launched for prospective tenants for 70 rental units in the first project. In April 2025, the Government of the Slovak Republic approved an investment agreement with a new partner, Slovak Affordable Living SICAV, which plans to construct, acquire and operate at least 3,000 dwelling units. An amendment to the investment partner selection criteria is currently under preparation, which will enable the participation of a broader range of entities.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for Social Inclusion and Housing: (1) Support for housing loss prevention and ending homelessness focuses on accessible and sustainable housing for vulnerable groups through housing-led approaches combined with social support. (2) The Outreach Social Work and Community Centres national project (EUR 250 million) provides individualised assistance to persons at risk of poverty and social exclusion. (1) A call (EUR 14.2 million) was closed in April 2024, under which 44 projects are being implemented to provide supported rental housing for approximately 643 persons across the entire territory of the Slovak Republic. (2) The project is implemented through calls, and in 2025 a specific call for the provision of outreach social work for homeless persons was announced.</p>
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Coordination of Public Policies on Homelessness Prevention and Ending Homelessness: The objective of the measure is to establish a cross-ministerial coordination unit in the field of homelessness, which will ensure cooperation between ministries, local governments, and non-governmental organisations. The submission of a proposal to establish an independent cross-ministerial unit for the coordination and financing of measures to combat homelessness is expected in 2026, in accordance with the Action Plan of the National Concept for the Prevention and Ending of Homelessness for 2024-2026.</p>



Comments
State of play

CSR.2025.2

CSR 2 Subpart 1: In view of the applicable deadlines for the timely completion of reforms and investments under Regulation (EU) 2021/241, accelerate the implementation of the recovery and resilience plan, including the REPowerEU chapter. Accelerate the implementation of the cohesion policy programme (ERDF, JTF, ESF+, CF), building, where appropriate, on the opportunities offered by the mid-term review. Make optimal use of EU instruments, including the opportunities provided by InvestEU programme and the Strategic Technologies for Europe Platform, to improve competitiveness.

Measures	
Entry 1	<p>MEASURE TYPE: Deleted (09/04/2026 10:23 AM)</p> <p>New Act on Research, Development and Innovation: The new Act on Research, Development and Innovation is intended to improve the legal framework and support the development of research and innovation capacities in order to achieve long-term objectives. A supplementary draft of the Act on Research, Development and Innovation was submitted for preliminary consultations on 11 February 2025. However, following the conclusion of this stage, the legislative process did not proceed to interministerial consultation, as no agreement was reached among the key stakeholders.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>The objective of the plan is to strengthen the stability and predictability of the investment environment, ensure better and timelier preparation for the upcoming programming period, and thereby improve the efficiency of the use of EU funds. At the same time, the plan is intended to provide clear and up-to-date information on the state of preparation and implementation of priority strategic investment projects. On 10 December 2025, the Government of the Slovak Republic approved the proposal to establish the Investment Plan for Slovakia. The preparation of the plan is proceeding in two steps: the identification of priority investment needs and project intentions in the first quarter of 2026, followed by their prioritisation in the second quarter of 2026. The final document is expected to be submitted to the Government of the Slovak Republic by 31 March 2027.</p>
Comments	
State of play	

CSR.2025.3

CSR 3 Subpart 1: Ensure a favourable business environment

Measures	
Entry 1	<p>MEASURE TYPE: Deleted (09/04/2026 10:23 AM)</p> <p>Recodification of Company Law: The objective of the recodification is to simplify the involvement of partners in company management, including the digitalisation of decision-making, to strengthen the protection of affected parties, and to increase transparency in the identification of beneficial owners. Implementation of the reform is currently not progressing, as the recodification of company law is not a current priority of the legislative activity of the Government of the Slovak Republic.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Implementation of the Action Plan of the National Concept for the Informatization of Public Administration 2025 for the period 2026–2030 (NKIVS): The achievement of the objectives of the National Concept for the Informatization of Public Administration 2025 for the period 2026–2030 (NKIVS) is based on the implementation of its Action Plan, which is structured around three pillars: digital transformation, data-driven public administration, and open e-Government. NKIVS 2025, including its Action Plan, was approved by the Government of the Slovak Republic on 17 December 2025. Updates to the NKIVS Action Plan will be submitted to the Government for consideration annually by the end of March, starting in 2027 and continuing until 2030. Throughout 2026, the implementation of the approved measures will be underway, with the first formal update of the Action Plan to be submitted to the Government by the end of March 2027.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Industrial Policy of the Slovak Republic 2027–2035: The measure responds to geopolitical developments and new legislative initiatives affecting Slovakia's competitiveness. A key step will be an analysis of industrial potential, needs and challenges. The draft industrial strategy will build on Mario Draghi's report and the forthcoming European Industrial Deal, while taking into account the needs of the national economy and geopolitical resilience. The Ministry of Economy of the Slovak Republic is continuing the preparation of the industrial policy through the development of the Stabilisation Framework 2026–2028, aimed at the short-term stabilisation of the industrial environment. In parallel, the Vision and Strategy of Slovakia 2040 is being prepared as an overarching document for future measures and sectoral policies, while separate sectoral strategies are also being developed for selected areas. The document will be prepared in 2026, with its approval expected in the second quarter of 2027.</p>
Entry 4	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Modernisation of the Business Register (Legislation): The legislative adjustment will take into account the new requirements of the modern business register information system being developed under the Recovery and Resilience Plan investments. A new Business Register Act was adopted in February 2026, with full effect from 17 August 2026. The development of the related business register information system is proceeding separately under the Recovery and Resilience Plan.</p>
Comments	
State of play	

CSR 3 Subpart 2: by creating a more predictable regulatory environment,

Measures
Comments
State of play

CSR 3 Subpart 3: through improving the better regulation framework,

Measures
Comments
State of play

CSR 3 Subpart 4: ensuring that impact assessment and stakeholder consultations are integrated into the legislative process.

Measures
Comments
State of play

CSR 3 Subpart 5: Address the fragmentation of governance structures, including by preparing a reform of the local governance.

Measures
Comments
State of play

CSR 3 Subpart 6: Ensure quality public services through better coordination and policymaking.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (14/04/2026 12:51 PM)</p> <p>Healthcare Budget Council: The intention of the measure is to establish a council that will coordinate budget preparation and its ongoing monitoring, with the aim of flexibly determining the necessary funds for healthcare. The Healthcare Budget Council was established in the second half of 2025.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Accessibility and Quality of Public Transport: This measure aims to improve the accessibility and quality of public transport by introducing demand-responsive transport services in sparsely populated areas, adapting rail replacement services during line closures, and establishing quality standards for bus terminals and stops. The measure also encompasses the development of centralised permit and stop databases within the framework of the Electronic National Register of Transport Information (eNRI DOP), with provision for the fully electronic administration of the entire procedure. The legislative framework is being prepared through amendments to the Act on Public Passenger Transport and the relevant implementing decree. The permit and stop databases are being developed within the eNRI DOP project.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Update of the National Strategy for Research, Development and Innovation: The updated strategy builds on the RRP, which is coming to an end, and focuses on three areas: support for business research and development, the development of strategic initiatives (robotics, artificial intelligence and the Mission Health programme), and the strengthening of the innovation ecosystem, including breakthrough research and the</p>



	<p>transfer of knowledge into practice. The draft update of the strategy, together with a new action plan, was submitted for interministerial consultation in February 2026. The comments received are currently being assessed.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>The objective of the plan is to strengthen the stability and predictability of the investment environment, ensure better and timelier preparation for the upcoming programming period, and thereby improve the efficiency of the use of EU funds. At the same time, the plan is intended to provide clear and up-to-date information on the state of preparation and implementation of priority strategic investment projects. On 10 December 2025, the Government of the Slovak Republic approved the proposal to establish the Investment Plan for Slovakia. The preparation of the plan is proceeding in two steps: the identification of priority investment needs and project intentions in the first quarter of 2026, followed by their prioritisation in the second quarter of 2026. The final document is expected to be submitted to the Government of the Slovak Republic by 31 March 2027.</p>
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Supporting Innovation in Education: The objective is to mainstream proven innovative educational approaches in schools through a stable cooperation mechanism with strategic partners and financing for their systematic implementation. Additional grant calls were carried out in 2023 and 2024 (EUR 950,000 in 2023 and EUR 1.4 million in 2024). In February 2026, a directive on the support of innovation in upbringing and education was approved, replacing the previous framework of memoranda with strategic partners and establishing a systematic framework for supporting innovative approaches in schools. MoERDY SR will launch a call for registration in the official list in the first quarter of 2026, followed by a financial call for registered entities in the second quarter of 2026.</p>
Entry 6	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Optimisation of the School Network for the Needs of the 21st Century: The optimisation of the school network will enable improvements in the efficiency, effectiveness, and quality of education at the regional level. The measure will introduce transparent criteria for school founders, revise the rules governing the inclusion and removal of schools from the network, and strengthen the role of the State School Inspection, as well as support for schools and teachers. In 2025, the Final Report of the Spending Review on Primary and Secondary Schools was published, proposing amendments to the rules for the inclusion and removal of schools from the network. An adjustment was also made to the size coefficient used in school funding, with implications for the operation of small schools. In cooperation with relevant stakeholders, in particular representatives of local governments and various school founders, the Ministry of Education, Research, Development and Youth of the Slovak Republic (MoERDY SR) is developing a methodology for rationalisation measures and seeking consensus on new rules for the functioning of the school network.</p>
Entry 7	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Implementation of the Action Plan of the National Concept for the Informatization of Public Administration 2025 for the period 2026–2030 (NKIVS): The achievement of the objectives of the National Concept for the Informatization of Public Administration 2025 for the period 2026–2030 (NKIVS) is based on the implementation of its Action Plan, which is structured around three pillars: digital transformation, data-driven public administration, and open e-Government. NKIVS 2025, including its Action Plan, was approved by the Government of the Slovak Republic on 17 December 2025. Updates to the NKIVS Action Plan will be submitted to the Government for consideration annually by the end of March, starting in 2027 and continuing until 2030. Throughout 2026, the implementation of the approved measures will be underway, with the first formal update of the Action Plan to be submitted to the Government by the end of March 2027.</p>
Entry 8	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Coordination of Public Policies on Homelessness Prevention and Ending Homelessness: The objective of the measure is to establish a cross-ministerial coordination unit in the field of homelessness, which will ensure cooperation between ministries, local governments, and non-governmental organisations. The submission of a proposal to establish an independent cross-ministerial unit for the coordination and financing of measures to combat homelessness is expected in 2026, in accordance with the Action Plan of the National Concept for the Prevention and Ending of Homelessness for 2024-2026.</p>
Comments	
State of play	

CSR 3 Subpart 7: Ensure transparency and competition in public procurement processes to promote good governance and improve the effectiveness of public spending.

Measures
Comments
State of play

CSR 3 Subpart 8: and increase the use of quality-related and life cycle cost criteria in public procurement operations.

Measures
Comments
State of play

CSR 3 Subpart 9: Strengthen the judicial system and enhance the effectiveness of the anti-corruption system,

Measures
Comments
State of play

CSR 3 Subpart 10: including by ensuring adequate, autonomous and effective investigations and prosecutions of high-level corruption cases

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Modernisation of information systems to improve international police cooperation: In order to strengthen the fight against international crime, the relevant EU Directive will be transposed and the information systems for police cooperation and search activities, including their connection to the INTERPOL database, will be modernised. The transposition of the EU Directive was ensured through the adoption of an amendment to the Act on the Police Force, which entered into force on 12 December 2024. At the same time, technical modifications to the information system for international police cooperation are ongoing. Implementation is being carried out in cooperation with the supplier of the technical solution and under the coordination of the Ministry of the Interior of the Slovak Republic and the Police Force, with the technical completion of the project expected by June 2027.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Ensuring direct access for the Police Force to specific registers of public authorities: In order to strengthen the investigation of money laundering, online access for the Police Force to selected state databases will be introduced. The Central Register of Accounts, administered by the Ministry of Finance of the Slovak Republic, was made accessible to the Police Force on 15 August 2024. The integration of access to the databases of the Social Insurance Agency has been technically prepared, with its launch into live operation expected in the second quarter of 2026.</p>
Comments	



State of play

CSR 3 Subpart 11: and sufficient, specialised capacity at police and prosecution level.

Measures
Comments
State of play

CSR.2025.4

CSR 4 Subpart 1: Bolster digital infrastructure by closing the investment gap for gigabit connectivity

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (09/04/2026 10:23 AM)</p> <p>Implementation of Measures under the Strategy and Action Plan to Improve Slovakia's Position in the Digital Economy and Society Index (DESI): The objective of the measures is to improve Slovakia's position in the DESI index so that it is at least in the middle of the ranking. Implementation of the DESI Strategy measures has been completed, and most measures have been implemented in accordance with the set targets and milestones. The measures have contributed to creating the preconditions for improving Slovakia's position in the DESI index, particularly in the areas of human capital and connectivity, although a more significant shift in overall ranking has not yet materialised, partly due to changes in EU methodology and data collection delays. The final report on the implementation of the strategy was submitted in October 2025. In the area of connectivity, for example, a geographical survey of infrastructure was carried out, while in the area of human capital, a digital skills project for seniors was implemented (training more than 30,000 persons), which also resulted in the development of an educational application for developing digital skills of seniors and disadvantaged persons. The European Commission has integrated the DESI index methodology into Digital Decade Goals monitoring. Further progress monitoring will take place within the framework of the National Digital Decade Plan reform.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Action Plan for the Informatisation and Digital Transformation of Education in the Slovak Republic for the Period 2025–2027: The objective of the Action Plan is the modernisation of Slovak education through the systematic digitalisation of the learning environment. The Plan builds on the School Informatisation Programme to 2030 and forms part of the broader Digital Transformation Strategy of Slovakia to 2030. It focuses on the introduction of uniform digital equipment standards across all levels of education, while supporting the development of sustainable digitalisation plans, the enhancement of digital skills among pupils and teachers, the use of assistive technologies, and the accessibility of digital outputs. The Action Plan was published on 15 January 2025 and implementation of its measures commenced in the first quarter of 2025. Work is currently under way on the development of digital equipment standards and planning of projects for the modernisation of school infrastructure. Methodological and training activities are being prepared in parallel, including a pilot scheme for digital coordinators and the publication of digital educational materials.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Building Digital Infrastructure in Schools: The objective is to develop modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to the National Central Node (NCN) for the administration and security of the entire network. Investments of over EUR 100 million are financed from European funds and the state budget, with operation guaranteed for a minimum of five years. As of 24 February 2026, 30% of digital infrastructure installations and school connections to the NCN have been completed, while the NCN itself is being built in parallel to enable centralised network management and security. The immediate priority is the completion of the basic DigiEdu standard, after which higher standards will be implemented and the concept extended to all levels of education.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>National Digital Decade Plan of the Slovak Republic: The National Digital Decade Plan of the Slovak Republic is an overarching strategic document that consolidates the activities of the Slovak Republic aimed at achieving the European Union's digital targets. On 17 December 2025, the Government of the Slovak Republic approved an information report on the implementation of the Plan's measures. The implementation of these measures is progressing in line with the Plan, with a number of measures already in the implementation phase (e.g. in the areas of digital skills for vulnerable groups and the digitalisation of youth work), while others are in preparatory stages. For long-term measures, the commencement of implementation is scheduled for 2027. Progress is continuously monitored through regular reporting to the Government of the Slovak Republic. In accordance with the requirements of the European Commission, a regular update of the National Plan is being prepared, which will take into account developments to date and the recommendations of the European Commission.</p>
Comments	
State of play	

CSR 4 Subpart 2: and streamlining regulation for infrastructure roll-out.

Measures
Comments
State of play

CSR 4 Subpart 3: Increase the adoption of digital technologies, particularly among SMEs, by removing bottlenecks in their roll-out.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Action Plan for the Informatisation and Digital Transformation of Education in the Slovak Republic for the Period 2025–2027: The objective of the Action Plan is the modernisation of Slovak education through the systematic digitalisation of the learning environment. The Plan builds on the School Informatisation Programme to 2030 and forms part of the broader Digital Transformation Strategy of Slovakia to 2030. It focuses on the introduction of uniform digital equipment standards across all levels of education, while supporting the development of sustainable digitalisation plans, the enhancement of digital skills among pupils and teachers, the use of assistive technologies, and the accessibility of digital outputs. The Action Plan was published on 15 January 2025 and implementation of its measures commenced in the first quarter of 2025. Work is currently under way on the development of digital equipment standards and planning of projects for the modernisation of school infrastructure. Methodological and training activities are being prepared in parallel, including a pilot scheme for digital coordinators and the publication of digital educational materials.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Implementation of the Action Plan of the National Concept for the Informatization of Public Administration 2025 for the period 2026–2030 (NKIVS): The achievement of the objectives of the National Concept for the Informatization of Public Administration 2025 for the period 2026–2030 (NKIVS) is based on the implementation of its Action Plan, which is structured around three pillars: digital transformation, data-driven public administration, and open e-Government. NKIVS 2025, including its Action Plan, was approved by the Government of the Slovak Republic on 17 December 2025. Updates to the NKIVS Action Plan will be submitted to the Government for consideration annually by the end of March, starting in 2027 and continuing until 2030. Throughout 2026, the implementation of the approved measures will be underway, with the first formal update of the Action Plan to be submitted to the Government by the end of March 2027.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>National Digital Decade Plan of the Slovak Republic: The National Digital Decade Plan of the Slovak Republic is an overarching strategic document that consolidates the activities of the Slovak Republic aimed at achieving the European Union's digital targets. On 17 December 2025, the Government of the Slovak Republic approved an information report on the implementation of the Plan's measures. The implementation of these measures is progressing in line with the Plan, with a number of measures already in the implementation phase (e.g. in the areas of digital skills for vulnerable groups and the digitalisation of youth work), while others are in preparatory stages. For long-term measures, the commencement of implementation is scheduled for 2027. Progress is continuously monitored through regular reporting to the Government of the Slovak Republic. In accordance with the requirements of the European Commission, a regular update of the National Plan is being prepared, which will take into account developments to date and the recommendations of the European Commission.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for innovation, business development and internationalisation of enterprises: The objective of the Ministry of Economy of the Slovak Republic and the organisations under its remit is to provide support to enterprises in order to strengthen their competitiveness through: (1) support for industrial research, experimental development and innovation in the form of demand-driven calls, innovation vouchers and expert services; (2) support for the internationalisation and development of SMEs in the form of vouchers and expert services; and (3) support for investments in enterprises in the form of repayable assistance. (1) Under three calls launched by the Ministry of Economy of the Slovak Republic (EUR 77 million) to support industrial research and experimental development, a total of 227 applications for non-repayable financial contributions were submitted, amounting to approximately EUR 263 million. In addition, the Slovak Innovation and Energy Agency (SIEA), through the project Increasing the Innovation Performance of the Slovak Economy 2, launched several calls for innovation vouchers (EUR 8.3 million) aimed, inter alia, at the protection of intellectual property, product certification, advisory support for applications under the EIC Accelerator scheme, and support for robotisation and automation in industry. (2) Under the project Horizontal Support for Small and Medium-Sized Entrepreneurship (EUR 7 million), the Slovak Business Agency launched several calls for vouchers aimed, inter alia, at company audits, the participation of SMEs in EU programmes, management development, the circular economy and family businesses. Under the</p>

	<p>project Support for the Internationalisation of SMEs 2 (EUR 12.7 million), the Slovak Investment and Trade Development Agency provides vouchers to support the participation of SMEs in promotional events. (3) Since 2025, Slovak Investment Holding has been providing support to enterprises through guaranteed loans with a grant component. As of 31 December 2025, a total of 296 loans had been concluded, with a total contracted amount of approximately EUR 85 million.</p>
Comments	
State of play	

CSR 4 Subpart 4: Improve research and innovation policy by incentivising collaboration between business and the research sector

Measures	
Entry 1	<p>MEASURE TYPE: Deleted (09/04/2026 10:23 AM)</p> <p>New Act on Research, Development and Innovation: The new Act on Research, Development and Innovation is intended to improve the legal framework and support the development of research and innovation capacities in order to achieve long-term objectives. A supplementary draft of the Act on Research, Development and Innovation was submitted for preliminary consultations on 11 February 2025. However, following the conclusion of this stage, the legislative process did not proceed to interministerial consultation, as no agreement was reached among the key stakeholders.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Update of the National Strategy for Research, Development and Innovation: The updated strategy builds on the RRP, which is coming to an end, and focuses on three areas: support for business research and development, the development of strategic initiatives (robotics, artificial intelligence and the Mission Health programme), and the strengthening of the innovation ecosystem, including breakthrough research and the transfer of knowledge into practice. The draft update of the strategy, together with a new action plan, was submitted for interministerial consultation in February 2026. The comments received are currently being assessed.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for innovation, business development and internationalisation of enterprises: The objective of the Ministry of Economy of the Slovak Republic and the organisations under its remit is to provide support to enterprises in order to strengthen their competitiveness through: (1) support for industrial research, experimental development and innovation in the form of demand-driven calls, innovation vouchers and expert services; (2) support for the internationalisation and development of SMEs in the form of vouchers and expert services; and (3) support for investments in enterprises in the form of repayable assistance. (1) Under three calls launched by the Ministry of Economy of the Slovak Republic (EUR 77 million) to support industrial research and experimental development, a total of 227 applications for non-repayable financial contributions were submitted, amounting to approximately EUR 263 million. In addition, the Slovak Innovation and Energy Agency (SIEA), through the project Increasing the Innovation Performance of the Slovak Economy 2, launched several calls for innovation vouchers (EUR 8.3 million) aimed, inter alia, at the protection of intellectual property, product certification, advisory support for applications under the EIC Accelerator scheme, and support for robotisation and automation in industry. (2) Under the project Horizontal Support for Small and Medium-Sized Entrepreneurship (EUR 7 million), the Slovak Business Agency launched several calls for vouchers aimed, inter alia, at company audits, the participation of SMEs in EU programmes, management development, the circular economy and family businesses. Under the project Support for the Internationalisation of SMEs 2 (EUR 12.7 million), the Slovak Investment and Trade Development Agency provides vouchers to support the participation of SMEs in promotional events. (3) Since 2025, Slovak Investment Holding has been providing support to enterprises through guaranteed loans with a grant component. As of 31 December 2025, a total of 296 loans had been concluded, with a total contracted amount of approximately EUR 85 million.</p>
Comments	
State of play	



CSR 4 Subpart 5: and by revising the R&D tax incentive scheme to provide greater support to SMEs.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Update of the National Strategy for Research, Development and Innovation: The updated strategy builds on the RRP, which is coming to an end, and focuses on three areas: support for business research and development, the development of strategic initiatives (robotics, artificial intelligence and the Mission Health programme), and the strengthening of the innovation ecosystem, including breakthrough research and the transfer of knowledge into practice. The draft update of the strategy, together with a new action plan, was submitted for interministerial consultation in February 2026. The comments received are currently being assessed.</p>
Comments	
State of play	

CSR.2025.5

CSR 5 Subpart 1: Prioritise investments in clean and efficient production and in the use of energy and resources.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Social Climate Fund: The Fund aims to compensate the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a Social Climate Plan by end of June 2025 in order to access funding. Implementation of the Fund is planned for the period 2026–2032, and access to its resources will be conditional on the transposition of all parts of the relevant EU Directive. The draft Social Climate Plan is currently being prepared. Since July 2025, informal consultations with the European Commission on the draft have been ongoing. Approval of the Plan by the European Commission is a prerequisite for accessing resources from the Social Climate Fund, and is contingent on the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Reducing the Energy Intensity of Public Buildings: The SIEA calls aim at the renovation of public buildings with a focus on energy efficiency, including the possible integration of RES and green adaptation measures. Several calls with a total allocation exceeding EUR 300 million targeting the reduction of energy intensity of public buildings have been launched. The evaluation and contracting of projects is currently ongoing. Based on the applications submitted, the renovation of approximately 595,000 m² of public buildings, primary energy savings of approximately 71,000 MWh per year, and an increase in installed RES capacity of approximately 13 MW can be anticipated.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Strengthening Capacities and Data Infrastructure for Regional Energy: 1) The Capacities for Regions project (EUR 47.1 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The Extension of the Energy Efficiency Information System project (EUR 18.7 million) supports tools for the collection, analysis, and use of data from various sectors to enable informed energy and decarbonisation planning at regional level. The launch of both projects has been delayed. A review of their scope is currently under way with the aim of reflecting the new tasks and obligations arising from the EU Energy Efficiency Directive.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Green Energy for Households and Businesses: Support for the installation of renewable energy sources (RES) is provided in the form of vouchers for both households and businesses: 1) The Green for Households project (EUR 107.7 million) enables households to obtain a 50% contribution towards green technologies such as heat pumps, photovoltaics, and wind turbines. 2) The Green Solidarity project (EUR 28.4 million) is designed for low-income households, which may receive support of up to 90% for photovoltaics, solar collectors, and biomass. 3) The Green for Businesses project (EUR 66.6 million) provides support to SMEs for installations producing heat, cooling, or electricity, as well as for energy audits with recommendations for energy savings and RES utilisation. 1) Under the Green for Households project, more than 32,000 installations of renewable energy devices in households had been supported by Q1 2026, increasing installed capacity by more than 253 MW. All funds earmarked for household contributions have already been contracted. 2) Under the Green Solidarity project, more than 1,000 installations of RES devices in low-income households had been supported by Q1 2026, with a total installed capacity of 6.8 MW. The receipt, assessment, and contracting of applications is ongoing. 3) Under the Green for Businesses project, the first phase of support for RES installations in enterprises was launched in 2025. More than 1,200 applications from SMEs for the installation of devices with a total capacity exceeding 154 MW were submitted. In Q1 2026, the evaluation and gradual contracting of these applications is under way.</p>
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>State Aid Scheme for Industrial Decarbonisation: The Modernisation Fund scheme aims to contribute to the reduction of greenhouse gas emissions by supporting projects that will deliver primary energy savings, reduce final energy consumption, and introduce advanced environmental technologies into industrial production. Under the first call, contracts were signed with 4 beneficiaries for a total amount of nearly EUR 141 million. Under the second call, contracts were signed with five beneficiaries totalling approximately EUR 242 million. The third call was launched on 1 April 2026, with a submission deadline set for 1 June 2026.</p>
Entry 6	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p>

	<p>Improving the Effectiveness of Support Provided through the Environmental Fund: The amendment to the Environmental Fund Act will improve the efficiency of its operations and enable a more flexible response to the needs of support beneficiaries. The Government of the Slovak Republic approved the draft new Environmental Fund Act on 1 October 2025. The draft act is currently under consideration in the National Council of the Slovak Republic at second reading, and its adoption is expected in the course of the second quarter of 2026.</p>
Entry 7	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for Renewable Energy Sources and Energy Efficiency: The package of measures aims to increase the share of renewable energy sources (RES) in the energy mix and to promote energy efficiency. Support is focused in particular on the development of geothermal energy (exploration, drilling), biomethane production (municipal biodegradable waste processing facilities), and high-efficiency combined heat and power (HE CHP) in district heating systems. The Slovak Innovation and Energy Agency (SIEA) is preparing demand-driven calls for support for geothermal energy and biomethane. A call for tenders for HE CHP installations is currently being prepared.</p>
Entry 8	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with priority given to legislative adjustments and the harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy of the Slovak Republic has prepared a legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and standardisation amendments entered into force on 1 January 2026. The elaboration of an Action Plan for the Development of the Hydrogen Ecosystem is envisaged by end of September 2026, and the update of the National Hydrogen Strategy by end of 2026.</p>
Comments	
State of play	

CSR 5 Subpart 2: Strengthen the legislative framework to support green technologies and products,

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Effectiveness of Support Provided through the Environmental Fund: The amendment to the Environmental Fund Act will improve the efficiency of its operations and enable a more flexible response to the needs of support beneficiaries. The Government of the Slovak Republic approved the draft new Environmental Fund Act on 1 October 2025. The draft act is currently under consideration in the National Council of the Slovak Republic at second reading, and its adoption is expected in the course of the second quarter of 2026.</p>
Entry 2	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with priority given to legislative adjustments and the harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy of the Slovak Republic has prepared a legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and standardisation amendments entered into force on 1 January 2026. The elaboration of an Action Plan for the Development of the Hydrogen Ecosystem is envisaged by end of September 2026, and the update of the National Hydrogen Strategy by end of 2026.</p>
Comments	
State of play	

CSR 5 Subpart 3: and promote investments to advance industrial competitiveness and economic diversification.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Social Climate Fund: The Fund aims to compensate the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a Social Climate Plan by end of June 2025 in order to access funding. Implementation of the Fund is planned for the period 2026–2032, and access to its resources will be conditional on the transposition of all parts of the relevant EU Directive. The draft Social Climate Plan is currently being prepared. Since July 2025, informal consultations with the European Commission on the draft have been ongoing. Approval of the Plan by the European Commission is a prerequisite for accessing resources from the Social Climate Fund, and is contingent on the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Update of the National Strategy for Research, Development and Innovation: The updated strategy builds on the RRP, which is coming to an end, and focuses on three areas: support for business research and development, the development of strategic initiatives (robotics, artificial intelligence and the Mission Health programme), and the strengthening of the innovation ecosystem, including breakthrough research and the transfer of knowledge into practice. The draft update of the strategy, together with a new action plan, was submitted for interministerial consultation in February 2026. The comments received are currently being assessed.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for innovation, business development and internationalisation of enterprises: The objective of the Ministry of Economy of the Slovak Republic and the organisations under its remit is to provide support to enterprises in order to strengthen their competitiveness through: (1) support for industrial research, experimental development and innovation in the form of demand-driven calls, innovation vouchers and expert services; (2) support for the internationalisation and development of SMEs in the form of vouchers and expert services; and (3) support for investments in enterprises in the form of repayable assistance. (1) Under three calls launched by the Ministry of Economy of the Slovak Republic (EUR 77 million) to support industrial research and experimental development, a total of 227 applications for non-repayable financial contributions were submitted, amounting to approximately EUR 263 million. In addition, the Slovak Innovation and Energy Agency (SIEA), through the project Increasing the Innovation Performance of the Slovak Economy 2, launched several calls for innovation vouchers (EUR 8.3 million) aimed, inter alia, at the protection of intellectual property, product certification, advisory support for applications under the EIC Accelerator scheme, and support for robotisation and automation in industry. (2) Under the project Horizontal Support for Small and Medium-Sized Entrepreneurship (EUR 7 million), the Slovak Business Agency launched several calls for vouchers aimed, inter alia, at company audits, the participation of SMEs in EU programmes, management development, the circular economy and family businesses. Under the project Support for the Internationalisation of SMEs 2 (EUR 12.7 million), the Slovak Investment and Trade Development Agency provides vouchers to support the participation of SMEs in promotional events. (3) Since 2025, Slovak Investment Holding has been providing support to enterprises through guaranteed loans with a grant component. As of 31 December 2025, a total of 296 loans had been concluded, with a total contracted amount of approximately EUR 85 million.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Industrial Policy of the Slovak Republic 2027–2035: The measure responds to geopolitical developments and new legislative initiatives affecting Slovakia's competitiveness. A key step will be an analysis of industrial potential, needs and challenges. The draft industrial strategy will build on Mario Draghi's report and the forthcoming European Industrial Deal, while taking into account the needs of the national economy and geopolitical resilience. The Ministry of Economy of the Slovak Republic is continuing the preparation of the industrial policy through the development of the Stabilisation Framework 2026–2028, aimed at the short-term stabilisation of the industrial environment. In parallel, the Vision and Strategy of Slovakia 2040 is being prepared as an overarching document for future measures and sectoral policies, while separate sectoral strategies are also being developed for selected areas. The document will be prepared in 2026, with its approval expected in the second quarter of 2028</p>
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Green Energy for Households and Businesses: Support for the installation of renewable energy sources (RES) is provided in the form of vouchers for both households and businesses: 1) The Green for Households project (EUR 107.7 million) enables households to obtain a 50% contribution towards green technologies such as heat pumps, photovoltaics, and wind turbines. 2) The Green Solidarity project (EUR 28.4 million) is designed for low-income households, which may receive support of up to 90% for photovoltaics, solar collectors, and biomass. 3) The Green for Businesses project (EUR 66.6 million) provides support to SMEs for installations producing heat, cooling, or electricity, as well as for energy audits with recommendations for energy savings and RES utilisation. 1) Under the Green for Households project, more than 32,000 installations of renewable energy devices in households had been supported by Q1 2026, increasing installed capacity by more than 253 MW. All funds earmarked for household contributions have already been contracted. 2) Under the Green Solidarity project, more than</p>

	<p>1,000 installations of RES devices in low-income households had been supported by Q1 2026, with a total installed capacity of 6.8 MW. The receipt, assessment, and contracting of applications is ongoing. 3) Under the Green for Businesses project, the first phase of support for RES installations in enterprises was launched in 2025. More than 1,200 applications from SMEs for the installation of devices with a total capacity exceeding 154 MW were submitted. In Q1 2026, the evaluation and gradual contracting of these applications is under way.</p>
Entry 6	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>State Aid Scheme for Industrial Decarbonisation: The Modernisation Fund scheme aims to contribute to the reduction of greenhouse gas emissions by supporting projects that will deliver primary energy savings, reduce final energy consumption, and introduce advanced environmental technologies into industrial production. Under the first call, contracts were signed with 4 beneficiaries for a total amount of nearly EUR 141 million. Under the second call, contracts were signed with five beneficiaries totalling approximately EUR 242 million. The third call was launched on 1 April 2026, with a submission deadline set for 1 June 2026.</p>
Entry 7	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Effectiveness of Support Provided through the Environmental Fund: The amendment to the Environmental Fund Act will improve the efficiency of its operations and enable a more flexible response to the needs of support beneficiaries. The Government of the Slovak Republic approved the draft new Environmental Fund Act on 1 October 2025. The draft act is currently under consideration in the National Council of the Slovak Republic at second reading, and its adoption is expected in the course of the second quarter of 2026.</p>
Entry 8	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with priority given to legislative adjustments and the harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy of the Slovak Republic has prepared a legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and standardisation amendments entered into force on 1 January 2026. The elaboration of an Action Plan for the Development of the Hydrogen Ecosystem is envisaged by end of September 2026, and the update of the National Hydrogen Strategy by end of 2026.</p>
Comments	
State of play	

CSR 5 Subpart 4: Accelerate the diversification of fossil fuel supply to phase out dependence on Russian sources.

Measures	
Comments	
State of play	

CSR 5 Subpart 5: Accelerate the roll-out of renewables, while making the procedures for connecting renewables to the grid more efficient and less burdensome.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (09/04/2026 10:23 AM)</p> <p>Acceleration and streamlining of the environmental impact assessment process: The amendment to the Act accelerates and enhances the efficiency of the environmental impact assessment process by integrating it with permitting procedures. The Act entered into force on 1 January 2025.</p>

<p>Entry 2</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Reducing the Energy Intensity of Public Buildings: The SIEA calls aim at the renovation of public buildings with a focus on energy efficiency, including the possible integration of RES and green adaptation measures. Several calls with a total allocation exceeding EUR 300 million targeting the reduction of energy intensity of public buildings have been launched. The evaluation and contracting of projects is currently ongoing. Based on the applications submitted, the renovation of approximately 595,000 m² of public buildings, primary energy savings of approximately 71,000 MWh per year, and an increase in installed RES capacity of approximately 13 MW can be anticipated.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Strengthening Capacities and Data Infrastructure for Regional Energy: 1) The Capacities for Regions project (EUR 47.1 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The Extension of the Energy Efficiency Information System project (EUR 18.7 million) supports tools for the collection, analysis, and use of data from various sectors to enable informed energy and decarbonisation planning at regional level. The launch of both projects has been delayed. A review of their scope is currently under way with the aim of reflecting the new tasks and obligations arising from the EU Energy Efficiency Directive.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Green Energy for Households and Businesses: Support for the installation of renewable energy sources (RES) is provided in the form of vouchers for both households and businesses: 1) The Green for Households project (EUR 107.7 million) enables households to obtain a 50% contribution towards green technologies such as heat pumps, photovoltaics, and wind turbines. 2) The Green Solidarity project (EUR 28.4 million) is designed for low-income households, which may receive support of up to 90% for photovoltaics, solar collectors, and biomass. 3) The Green for Businesses project (EUR 66.6 million) provides support to SMEs for installations producing heat, cooling, or electricity, as well as for energy audits with recommendations for energy savings and RES utilisation. 1) Under the Green for Households project, more than 32,000 installations of renewable energy devices in households had been supported by Q1 2026, increasing installed capacity by more than 253 MW. All funds earmarked for household contributions have already been contracted. 2) Under the Green Solidarity project, more than 1,000 installations of RES devices in low-income households had been supported by Q1 2026, with a total installed capacity of 6.8 MW. The receipt, assessment, and contracting of applications is ongoing. 3) Under the Green for Businesses project, the first phase of support for RES installations in enterprises was launched in 2025. More than 1,200 applications from SMEs for the installation of devices with a total capacity exceeding 154 MW were submitted. In Q1 2026, the evaluation and gradual contracting of these applications is under way.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Effectiveness of Support Provided through the Environmental Fund: The amendment to the Environmental Fund Act will improve the efficiency of its operations and enable a more flexible response to the needs of support beneficiaries. The Government of the Slovak Republic approved the draft new Environmental Fund Act on 1 October 2025. The draft act is currently under consideration in the National Council of the Slovak Republic at second reading, and its adoption is expected in the course of the second quarter of 2026.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for Renewable Energy Sources and Energy Efficiency: The package of measures aims to increase the share of renewable energy sources (RES) in the energy mix and to promote energy efficiency. Support is focused in particular on the development of geothermal energy (exploration, drilling), biomethane production (municipal biodegradable waste processing facilities), and high-efficiency combined heat and power (HE CHP) in district heating systems. The Slovak Innovation and Energy Agency (SIEA) is preparing demand-driven calls for support for geothermal energy and biomethane. A call for tenders for HE CHP installations is currently being prepared.</p>
<p style="text-align: center;">Comments</p>	
<p style="text-align: center;">State of play</p>	

CSR 5 Subpart 6: Support further investments in grids, in particular electricity networks.

<p style="text-align: center;">Measures</p>
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<p>Entry 1</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Social Climate Fund: The Fund aims to compensate the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a Social Climate Plan by end of June 2025 in order to access funding. Implementation of the Fund is planned for the period 2026–2032, and access to its resources will be conditional on the transposition of all parts of the relevant EU Directive. The draft Social Climate Plan is currently being prepared. Since July 2025, informal consultations with the European Commission on the draft have been ongoing. Approval of the Plan by the European Commission is a prerequisite for accessing resources from the Social Climate Fund, and is contingent on the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 5 Subpart 7: as well as in decarbonisation of the heating sector.

<p>Measures</p>	
<p>Entry 1</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Social Climate Fund: The Fund aims to compensate the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a Social Climate Plan by end of June 2025 in order to access funding. Implementation of the Fund is planned for the period 2026–2032, and access to its resources will be conditional on the transposition of all parts of the relevant EU Directive. The draft Social Climate Plan is currently being prepared. Since July 2025, informal consultations with the European Commission on the draft have been ongoing. Approval of the Plan by the European Commission is a prerequisite for accessing resources from the Social Climate Fund, and is contingent on the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>
<p>Entry 2</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Reducing the Energy Intensity of Public Buildings: The SIEA calls aim at the renovation of public buildings with a focus on energy efficiency, including the possible integration of RES and green adaptation measures. Several calls with a total allocation exceeding EUR 300 million targeting the reduction of energy intensity of public buildings have been launched. The evaluation and contracting of projects is currently ongoing. Based on the applications submitted, the renovation of approximately 595,000 m² of public buildings, primary energy savings of approximately 71,000 MWh per year, and an increase in installed RES capacity of approximately 13 MW can be anticipated.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Strengthening Capacities and Data Infrastructure for Regional Energy: 1) The Capacities for Regions project (EUR 47.1 million) supports the establishment of expert teams and a network of regional sustainable energy centres, which will coordinate measures to reduce energy intensity and increase energy self-sufficiency at the level of self-governing regions. 2) The Extension of the Energy Efficiency Information System project (EUR 18.7 million) supports tools for the collection, analysis, and use of data from various sectors to enable informed energy and decarbonisation planning at regional level. The launch of both projects has been delayed. A review of their scope is currently under way with the aim of reflecting the new tasks and obligations arising from the EU Energy Efficiency Directive.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Green Energy for Households and Businesses: Support for the installation of renewable energy sources (RES) is provided in the form of vouchers for both households and businesses: 1) The Green for Households project (EUR 107.7 million) enables households to obtain a 50% contribution towards green technologies such as heat pumps, photovoltaics, and wind turbines. 2) The Green Solidarity project (EUR 28.4 million) is designed for low-income households, which may receive support of up to 90% for photovoltaics, solar collectors, and biomass. 3) The Green for Businesses project (EUR 66.6 million) provides support to SMEs for installations producing heat, cooling, or electricity, as well as for energy audits with recommendations for energy savings and RES utilisation. 1) Under the Green for Households project, more than 32,000 installations of renewable energy devices in households had been supported by Q1 2026, increasing installed capacity by more than 253 MW. All funds earmarked for household contributions have already been contracted. 2) Under the Green Solidarity project, more than 1,000 installations of RES devices in low-income households had been supported by Q1 2026, with a total installed capacity of 6.8 MW. The receipt, assessment, and contracting of applications is ongoing. 3) Under the Green for Businesses project, the first phase of support for RES</p>

	installations in enterprises was launched in 2025. More than 1,200 applications from SMEs for the installation of devices with a total capacity exceeding 154 MW were submitted. In Q1 2026, the evaluation and gradual contracting of these applications is under way.
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Effectiveness of Support Provided through the Environmental Fund: The amendment to the Environmental Fund Act will improve the efficiency of its operations and enable a more flexible response to the needs of support beneficiaries. The Government of the Slovak Republic approved the draft new Environmental Fund Act on 1 October 2025. The draft act is currently under consideration in the National Council of the Slovak Republic at second reading, and its adoption is expected in the course of the second quarter of 2026.</p>
Entry 6	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for Renewable Energy Sources and Energy Efficiency: The package of measures aims to increase the share of renewable energy sources (RES) in the energy mix and to promote energy efficiency. Support is focused in particular on the development of geothermal energy (exploration, drilling), biomethane production (municipal biodegradable waste processing facilities), and high-efficiency combined heat and power (HE CHP) in district heating systems. The Slovak Innovation and Energy Agency (SIEA) are preparing demand-driven calls for support for geothermal energy and biomethane. A call for tenders for HE CHP installations is currently being prepared.</p>
Comments	
State of play	

CSR 5 Subpart 8: Support further roll-out of zero-emission mobility

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Social Climate Fund: The Fund aims to compensate the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a Social Climate Plan by end of June 2025 in order to access funding. Implementation of the Fund is planned for the period 2026–2032, and access to its resources will be conditional on the transposition of all parts of the relevant EU Directive. The draft Social Climate Plan is currently being prepared. Since July 2025, informal consultations with the European Commission on the draft have been ongoing. Approval of the Plan by the European Commission is a prerequisite for accessing resources from the Social Climate Fund, and is contingent on the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Accessibility and Quality of Public Transport: This measure aims to improve the accessibility and quality of public transport by introducing demand-responsive transport services in sparsely populated areas, adapting rail replacement services during line closures, and establishing quality standards for bus terminals and stops. The measure also encompasses the development of centralised permit and stop databases within the framework of the Electronic National Register of Transport Information (eNRI DOP), with provision for the fully electronic administration of the entire procedure. The legislative framework is being prepared through amendments to the Act on Public Passenger Transport and the relevant implementing decree. The permit and stop databases are being developed within the eNRI DOP project.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Promotion of Sustainable Transport: Under the Slovakia Programme, an allocation of EUR 891 million has been earmarked for the promotion of sustainable multimodal urban mobility, while EUR 686 million is directed towards the development of rail passenger transport. In support of sustainable transport, the Ministry of Transport of the Slovak Republic had, by February 2026, launched a total of 16 calls for proposals with a combined value of nearly EUR 1.5 billion. Supported projects focus, inter alia, on the establishment of integrated transport systems, the construction of park-and-ride facilities at urban entry points, and the procurement of trams, trolleybuses, clean-energy buses and hybrid electric multiple units. Funding is also directed towards the modernisation of railway lines and stations, the electrification of tracks, and the ensuring of interoperability with the systems of other EU Member States.</p>

Entry 4	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Hydrogen Ecosystem: The measure will strengthen Slovakia's energy security and accelerate the transition to a low-carbon economy through the integrated use of hydrogen, with priority given to legislative adjustments and the harmonisation of technical standards in line with EU requirements and national priorities. The Ministry of Economy of the Slovak Republic has prepared a legislative framework to support the hydrogen ecosystem, including the identification of relevant legislation and technical standards. The first package of legislative and standardisation amendments entered into force on 1 January 2026. The elaboration of an Action Plan for the Development of the Hydrogen Ecosystem is envisaged by end of September 2026, and the update of the National Hydrogen Strategy by end of 2026.</p>
Comments	
State of play	

CSR 5 Subpart 9: and modernisation of the rail network, by reforming the national railway infrastructure governance and creating a dedicated investment framework.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Social Climate Fund: The Fund aims to compensate the social impacts of the introduction of emissions trading in the buildings and road transport sectors (ETS 2) from 2027 for the most vulnerable groups. Member States must submit a Social Climate Plan by end of June 2025 in order to access funding. Implementation of the Fund is planned for the period 2026–2032, and access to its resources will be conditional on the transposition of all parts of the relevant EU Directive. The draft Social Climate Plan is currently being prepared. Since July 2025, informal consultations with the European Commission on the draft have been ongoing. Approval of the Plan by the European Commission is a prerequisite for accessing resources from the Social Climate Fund, and is contingent on the completion of the transposition of the EU ETS 2 Directive, which has not yet been finalised at national level.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Enhancing Railway Safety: The progressive implementation of the European Train Control System (ETCS) on selected sections of the Slovak Railway Infrastructure (ŽSR) network will enhance railway safety, eliminate the human factor in train operations, reduce the risk of extraordinary events, and strengthen the interoperability of the Slovak rail network within the Single European Railway Area. The implementation of ETCS is being carried out through investment projects for the modernisation of infrastructure and rolling stock, in accordance with the Action Plan for Improving Railway Safety.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Promotion of Sustainable Transport: Under the Slovakia Programme, an allocation of EUR 891 million has been earmarked for the promotion of sustainable multimodal urban mobility, while EUR 686 million is directed towards the development of rail passenger transport. In support of sustainable transport, the Ministry of Transport of the Slovak Republic had, by February 2026, launched a total of 16 calls for proposals with a combined value of nearly EUR 1.5 billion. Supported projects focus, inter alia, on the establishment of integrated transport systems, the construction of park-and-ride facilities at urban entry points, and the procurement of trams, trolleybuses, clean-energy buses and hybrid electric multiple units. Funding is also directed towards the modernisation of railway lines and stations, the electrification of tracks, and the ensuring of interoperability with the systems of other EU Member States.</p>
Comments	
State of play	

CSR 5 Subpart 10: Strengthen resource waste management and reuse of municipal and packaging waste,

Measures

Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Effectiveness of Support Provided through the Environmental Fund: The amendment to the Environmental Fund Act will improve the efficiency of its operations and enable a more flexible response to the needs of support beneficiaries. The Government of the Slovak Republic approved the draft new Environmental Fund Act on 1 October 2025. The draft act is currently under consideration in the National Council of the Slovak Republic at second reading, and its adoption is expected in the course of the second quarter of 2026.</p>
Entry 2	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Waste Management Strategy and Action Plan: The Strategy and Action Plan will set objectives and measures for the waste management sector for a period of 10 to 15 years, with a focus on increasing recycling rates and reducing landfilling of municipal waste. The Waste Management Strategy of the Slovak Republic to 2035, which also includes a set of concrete measures, was approved by the Government of the Slovak Republic on 13 January 2026.</p>
Comments	
State of play	

CSR 5 Subpart 11: the conservation of natural resources, and increase water resilience by mainstreaming nature-based solutions and finalising the zonation of nature-protected areas.

Measures	
Entry 1	<p>MEASURE TYPE: Deleted (09/04/2026 10:23 AM)</p> <p>Revision of Water Use Payments and Charges (1): The amendment to the Water Act is intended to introduce fair and targeted pricing of water management services based on the 'user and polluter pays' principle. The draft amendment to the Water Act has been submitted to the inter-ministerial consultation, and the resolution of comments is currently ongoing. However, following the assessment of comments received, the originally proposed provisions relating to the reduction of threshold values for charges on water abstraction and discharge are planned to be removed from the draft.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Improving the Effectiveness of Support Provided through the Environmental Fund: The amendment to the Environmental Fund Act will improve the efficiency of its operations and enable a more flexible response to the needs of support beneficiaries. The Government of the Slovak Republic approved the draft new Environmental Fund Act on 1 October 2025. The draft act is currently under consideration in the National Council of the Slovak Republic at second reading, and its adoption is expected in the course of the second quarter of 2026.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Revision of Water Use Payments and Charges (2): In accordance with the Water Policy Concept, an amendment to the Government Regulation on water use charges will be adopted, increasing the extent to which environmental costs are reflected in the charging framework. The Ministry of Environment of the Slovak Republic is continuing discussions on the draft text of this amendment.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Update of the National Biodiversity Strategy and Action Plan (NBSAP) to 2030: The updated NBSAP aims to establish a comprehensive set of activities and measures to halt biodiversity loss and accelerate the transition to a green economy that makes more efficient use of natural resources. The deadline for submission of the document to the Government of the Slovak Republic was postponed from December 2025 to December 2026 compared to the original schedule. The Ministry of Environment of the Slovak Republic is currently finalising the Strategic Environmental Assessment (SEA) process. Upon its completion, the document will be submitted for inter-ministerial comment procedure.</p>



Comments
State of play

CSR.2025.6

CSR 6 Subpart 1: Strengthen the labour market participation of underrepresented groups.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Establishment of the Register of Land Use Rights in Respect of Agricultural Land: The Register of Land Use Rights constitutes an interim solution to the fragmentation and inconsistency of land ownership in the Slovak Republic. Its purpose is to increase transparency in land use, strengthen legal certainty in use-right relationships, and simplify data sharing between state institutions through the recording of actual land users. In 2025, the Act on the Register of Land Use Rights was adopted. The Act is set to enter into force on 1 January 2028, with selected provisions applicable from 1 April 2029. Implementing regulations governing the operation of the register are currently being prepared.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Chance to Return (II): The project, with an allocation of almost EUR 18 million, aims to resocialise and strengthen the competencies of convicted persons with a view to their reintegration into society. The project builds on the previous investment (Chance to Return 1) and offers convicted persons comprehensive support (e.g. counselling services and education) to reduce the risk of social exclusion and improve labour market integration. The project is proceeding according to plan. By the end of 2025, 2,227 convicted persons had successfully completed the intervention (the target is to engage 4,600 clients by 2029), receiving comprehensive support focused on their resocialisation and labour market integration. From 2026, the project is being gradually expanded by involving additional staff providing support in individual correctional facilities.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for Social Inclusion and Housing: (1) Support for housing loss prevention and ending homelessness focuses on accessible and sustainable housing for vulnerable groups through housing-led approaches combined with social support. (2) The Outreach Social Work and Community Centres national project (EUR 250 million) provides individualised assistance to persons at risk of poverty and social exclusion. (1) A call (EUR 14.2 million) was closed in April 2024, under which 44 projects are being implemented to provide supported rental housing for approximately 643 persons across the entire territory of the Slovak Republic. (2) The project is implemented through calls, and in 2025 a specific call for the provision of outreach social work for homeless persons was announced.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Skills Development for Labour Market Needs: The first national project (EUR 30 million) will strengthen the role of the Sectoral Skills Alliance (SSA) in predicting market needs and shortage occupations. The second project (EUR 42.2 million) will support skills development and retraining of job seekers, persons interested in employment, and young job seekers up to 30 years of age in NEET situations. The SSA national project has been implemented since October 2023, with one of its key outputs being the development of human resources development strategies in individual sectors and a regularly updated overview of shortage occupations. The Skills for the Labour Market national project started in April 2024, and its implementation has been extended from March 2026 to December 2027.</p>
Comments	
State of play	

CSR 6 Subpart 2: and introduce more flexible work arrangements for parents with children.

Measures
Comments
State of play

CSR 6 Subpart 3: Increase the availability and use of affordable high-quality early childhood education and care for children under the age of 3.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for Early Childhood Care: The measure (over EUR 40 million) aims to improve the availability and quality of care for children under three years of age. It will support the construction of infrastructure for childcare facilities for children under three years of age (nurseries), strengthening staffing capacities in nurseries, and developing parenting skills of parents of young children, particularly those from socially disadvantaged backgrounds. The measures will be implemented through demand-driven calls under the Slovakia Programme, which are currently being finalised in accordance with the action plans for the National Strategy for the Development of Coordinated Early Intervention and Early Care Services for 2023-2025 and 2026-2030.</p>
Entry 2	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Development of Parenting Skills: The objective of the measure is to introduce a new professional activity in the social services system – the development of parenting skills – focused on supporting parents of young children and pregnant women who find themselves in socially disadvantaged situations. This support will be provided primarily in the natural environment of families, thereby strengthening the preventive approach in the social services system. The amendment to the Social Services Act was approved with effect from 1 January 2026.</p>
Comments	
State of play	

CSR 6 Subpart 4: Strengthen the teaching of basic skills,

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Supporting Innovation in Education: The objective is to mainstream proven innovative educational approaches in schools through a stable cooperation mechanism with strategic partners and financing for their systematic implementation. Additional grant calls were carried out in 2023 and 2024 (EUR 950,000 in 2023 and EUR 1.4 million in 2024). In February 2026, a directive on the support of innovation in upbringing and education was approved, replacing the previous framework of memoranda with strategic partners and establishing a systematic framework for supporting innovative approaches in schools. MoERDY SR will launch a call for registration in the official list in the first quarter of 2026, followed by a financial call for registered entities in the second quarter of 2026.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Action Plan for the Informatisation and Digital Transformation of Education in the Slovak Republic for the Period 2025–2027: The objective of the Action Plan is the modernisation of Slovak education through the systematic digitalisation of the learning environment. The Plan builds on the School Informatisation Programme to 2030 and forms part of the broader Digital Transformation Strategy of Slovakia to 2030. It focuses on the introduction of uniform digital equipment standards across all levels of education, while supporting the development of sustainable digitalisation plans, the enhancement of digital skills among pupils and teachers, the use of assistive technologies, and the accessibility of digital outputs. The Action Plan was published on 15 January 2025 and implementation of its measures commenced in the first quarter of 2025. Work is currently under way on the development of digital equipment standards and planning of projects for the modernisation of school infrastructure. Methodological and training activities are being prepared in parallel, including a pilot scheme for digital coordinators and the publication of digital educational materials.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Building Digital Infrastructure in Schools: The objective is to develop modern digital infrastructure in schools, including its operation and central management, through the installation of school networks connected to the National Central Node (NCN) for the administration and security of the entire network. Investments of over EUR 100 million are financed from European funds and the state budget, with operation guaranteed for a minimum of five years. As of 24 February 2026, 30% of digital infrastructure installations and school connections to the NCN have been completed, while the NCN itself is being built in parallel to enable centralised network management and security. The immediate</p>



	<p>priority is the completion of the basic DigiEdu standard, after which higher standards will be implemented and the concept extended to all levels of education.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Optimisation of the School Network for the Needs of the 21st Century: The optimisation of the school network will enable improvements in the efficiency, effectiveness, and quality of education at the regional level. The measure will introduce transparent criteria for school founders, revise the rules governing the inclusion and removal of schools from the network, and strengthen the role of the State School Inspection, as well as support for schools and teachers. In 2025, the Final Report of the Spending Review on Primary and Secondary Schools was published, proposing amendments to the rules for the inclusion and removal of schools from the network. An adjustment was also made to the size coefficient used in school funding, with implications for the operation of small schools. In cooperation with relevant stakeholders, in particular representatives of local governments and various school founders, the Ministry of Education, Research, Development and Youth of the Slovak Republic (MoERDY SR) is developing a methodology for rationalisation measures and seeking consensus on new rules for the functioning of the school network.</p>
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Strengthening Inclusion and Desegregation in Education: The proposed legislative amendments and investments are designed to improve the inclusiveness and accessibility of education by abolishing double-shift schooling, strengthening support for linguistic minorities and children with special educational needs (SEN) as well as children from disadvantaged backgrounds, enabling access to lower secondary vocational education for pupils with intellectual disabilities, and introducing an early warning system for the prevention of early school leaving. -An amendment to the Education Act, in force as of 1 January 2025, abolishes double-shift operation in primary schools, with a transitional period until 31 August 2029. A supporting grant call (EUR 34.6 million) makes the phasing out of double-shift arrangements conditional on completion by 30 June 2026. -The amendment to the Education Act further strengthens education for linguistic minorities and pupils with SEN by introducing adaptation classes, instruction in minority languages, and support measures tailored to individual pupils' needs. -The possibility of obtaining lower secondary vocational education for pupils with mild intellectual disabilities has been enshrined in law through an amendment to the Act on Upbringing and Education. -An early warning system for the prevention of early school leaving has been implemented since July 2024 under a national project (EUR 7.67 million). -In January 2026, the segregation risk monitoring report for the 2023/2024 school year was published. In 2025, the monitoring scope was extended to cover schools and classes for pupils with health-related disadvantages, as well as pre-primary schools. -Under the national project Opportunity for All (EUR 6.9 million), pilot desegregation measures are being implemented; their outcomes will be consolidated into a methodological manual with validated tools for schools and school founders. -Implementation of the national project Support for Educational Opportunities (EUR 10.5 million) commenced in January 2025. Activities to date include mapping of the target group, training of participating psychologists, and methodological support for teaching and specialist staff; child assessments are being progressively carried out. -Support for the early development of children from disadvantaged backgrounds is being delivered through a grant scheme (EUR 6.26 million), benefiting 10 organisations, with projects to be completed by June 2026.</p>
Comments	
State of play	

CSR 6 Subpart 5: including for children from disadvantaged backgrounds notably in marginalised Roma communities, while ensuring equal and inclusive access to quality education at all levels.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Establishment of the Register of Land Use Rights in Respect of Agricultural Land: The Register of Land Use Rights constitutes an interim solution to the fragmentation and inconsistency of land ownership in the Slovak Republic. Its purpose is to increase transparency in land use, strengthen legal certainty in use-right relationships, and simplify data sharing between state institutions through the recording of actual land users. In 2025, the Act on the Register of Land Use Rights was adopted. The Act is set to enter into force on 1 January 2028, with selected provisions applicable from 1 April 2029. Implementing regulations governing the operation of the register are currently being prepared.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Supporting Innovation in Education: The objective is to mainstream proven innovative educational approaches in schools through a stable cooperation mechanism with strategic partners and financing for their systematic implementation. Additional grant calls were carried out in</p>

	<p>2023 and 2024 (EUR 950,000 in 2023 and EUR 1.4 million in 2024). In February 2026, a directive on the support of innovation in upbringing and education was approved, replacing the previous framework of memoranda with strategic partners and establishing a systematic framework for supporting innovative approaches in schools. MoERDY SR will launch a call for registration in the official list in the first quarter of 2026, followed by a financial call for registered entities in the second quarter of 2026.</p>
Entry 3	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support and Optimisation of Special Educational Institutions (SEIs): The measures aim to improve the conditions of special educational institutions through infrastructure modernisation, strengthening of specialist staffing, and the introduction of standards, with a concurrent emphasis on inclusion and desegregation. SEIs are receiving ongoing financial support from MoERDY SR for renovation and modernisation. Three institutions have been removed from the network due to inadequate conditions; one new centre is being prepared; and a call has been launched to improve conditions for the reintegration of children from re-education centres. A comprehensive system review has been completed, and SEI staff have been granted entitlement to a new compensatory allowance. Legislation has also introduced entitlement to paid leave and mandatory professional training.</p>
Entry 4	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Strengthening Inclusion and Desegregation in Education: The proposed legislative amendments and investments are designed to improve the inclusiveness and accessibility of education by abolishing double-shift schooling, strengthening support for linguistic minorities and children with special educational needs (SEN) as well as children from disadvantaged backgrounds, enabling access to lower secondary vocational education for pupils with intellectual disabilities, and introducing an early warning system for the prevention of early school leaving. -An amendment to the Education Act, in force as of 1 January 2025, abolishes double-shift operation in primary schools, with a transitional period until 31 August 2029. A supporting grant call (EUR 34.6 million) makes the phasing out of double-shift arrangements conditional on completion by 30 June 2026. -The amendment to the Education Act further strengthens education for linguistic minorities and pupils with SEN by introducing adaptation classes, instruction in minority languages, and support measures tailored to individual pupils' needs. -The possibility of obtaining lower secondary vocational education for pupils with mild intellectual disabilities has been enshrined in law through an amendment to the Act on Upbringing and Education. -An early warning system for the prevention of early school leaving has been implemented since July 2024 under a national project (EUR 7.67 million). -In January 2026, the segregation risk monitoring report for the 2023/2024 school year was published. In 2025, the monitoring scope was extended to cover schools and classes for pupils with health-related disadvantages, as well as pre-primary schools. -Under the national project Opportunity for All (EUR 6.9 million), pilot desegregation measures are being implemented; their outcomes will be consolidated into a methodological manual with validated tools for schools and school founders. -Implementation of the national project Support for Educational Opportunities (EUR 10.5 million) commenced in January 2025. Activities to date include mapping of the target group, training of participating psychologists, and methodological support for teaching and specialist staff; child assessments are being progressively carried out. -Support for the early development of children from disadvantaged backgrounds is being delivered through a grant scheme (EUR 6.26 million), benefiting 10 organisations, with projects to be completed by June 2026.</p>
Entry 5	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Support for Early Childhood Care: The measure (over EUR 40 million) aims to improve the availability and quality of care for children under three years of age. It will support the construction of infrastructure for childcare facilities for children under three years of age (nurseries), strengthening staffing capacities in nurseries, and developing parenting skills of parents of young children, particularly those from socially disadvantaged backgrounds. The measures will be implemented through demand-driven calls under the Slovakia Programme, which are currently being finalised in accordance with the action plans for the National Strategy for the Development of Coordinated Early Intervention and Early Care Services for 2023-2025 and 2026-2030.</p>
Comments	
State of play	

CSR 6 Subpart 6: Step up policy efforts aimed at the provision and acquisition of skills and competences, by providing reskilling and upskilling opportunities for adults,

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (09/04/2026 10:23 AM)</p> <p>Implementation of Measures under the Strategy and Action Plan to Improve Slovakia's Position in the Digital Economy and Society Index (DESI): The objective of the measures is to improve Slovakia's position in the DESI index so that it is at least in the middle of the ranking.</p>



	<p>Implementation of the DESI Strategy measures has been completed, and most measures have been implemented in accordance with the set targets and milestones. The measures have contributed to creating the preconditions for improving Slovakia's position in the DESI index, particularly in the areas of human capital and connectivity, although a more significant shift in overall ranking has not yet materialised, partly due to changes in EU methodology and data collection delays. The final report on the implementation of the strategy was submitted in October 2025. In the area of connectivity, for example, a geographical survey of infrastructure was carried out, while in the area of human capital, a digital skills project for seniors was implemented (training more than 30,000 persons), which also resulted in the development of an educational application for developing digital skills of seniors and disadvantaged persons. The European Commission has integrated the DESI index methodology into Digital Decade Goals monitoring. Further progress monitoring will take place within the framework of the National Digital Decade Plan reform.</p>
<p>Entry 2</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>National Digital Decade Plan of the Slovak Republic: The National Digital Decade Plan of the Slovak Republic is an overarching strategic document that consolidates the activities of the Slovak Republic aimed at achieving the European Union's digital targets. On 17 December 2025, the Government of the Slovak Republic approved an information report on the implementation of the Plan's measures. The implementation of these measures is progressing in line with the Plan, with a number of measures already in the implementation phase (e.g. in the areas of digital skills for vulnerable groups and the digitalisation of youth work), while others are in preparatory stages. For long-term measures, the commencement of implementation is scheduled for 2027. Progress is continuously monitored through regular reporting to the Government of the Slovak Republic. In accordance with the requirements of the European Commission, a regular update of the National Plan is being prepared, which will take into account developments to date and the recommendations of the European Commission.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Chance to Return (II): The project, with an allocation of almost EUR 18 million, aims to resocialise and strengthen the competencies of convicted persons with a view to their reintegration into society. The project builds on the previous investment (Chance to Return 1) and offers convicted persons comprehensive support (e.g. counselling services and education) to reduce the risk of social exclusion and improve labour market integration. The project is proceeding according to plan. By the end of 2025, 2,227 convicted persons had successfully completed the intervention (the target is to engage 4,600 clients by 2029), receiving comprehensive support focused on their resocialisation and labour market integration. From 2026, the project is being gradually expanded by involving additional staff providing support in individual correctional facilities.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Skills Development for Labour Market Needs: The first national project (EUR 30 million) will strengthen the role of the Sectoral Skills Alliance (SSA) in predicting market needs and shortage occupations. The second project (EUR 42.2 million) will support skills development and retraining of job seekers, persons interested in employment, and young job seekers up to 30 years of age in NEET situations. The SSA national project has been implemented since October 2023, with one of its key outputs being the development of human resources development strategies in individual sectors and a regularly updated overview of shortage occupations. The Skills for the Labour Market national project started in April 2024, and its implementation has been extended from March 2026 to December 2027.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Streamlining Processes in Higher Education Institutions: In cooperation with higher education institutions and their representative bodies, inefficient processes will be improved, particularly in relation to interactions with state authorities (selection of supervisory board members, approval of long-term strategies of higher education institutions, and others). The measure was reflected in an amendment to the Higher Education Act, in force as of 1 February 2025. Its implementation continued with the preparation of a new Higher Education Act, which will enter into force on 1 September 2026. The new Act introduces fundamental modernisation, greater flexibility in study programmes, and streamlined regulatory requirements.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 6 Subpart 7: investing in teacher training, and increasing enrolment in STEM education programmes.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Supporting Innovation in Education: The objective is to mainstream proven innovative educational approaches in schools through a stable cooperation mechanism with strategic partners and financing for their systematic implementation. Additional grant calls were carried out in 2023 and 2024 (EUR 950,000 in 2023 and EUR 1.4 million in 2024). In February 2026, a directive on the support of innovation in upbringing and education was approved, replacing the previous framework of memoranda with strategic partners and establishing a systematic framework for supporting innovative approaches in schools. MoERDY SR will launch a call for registration in the official list in the first quarter of 2026, followed by a financial call for registered entities in the second quarter of 2026.</p>
Entry 2	<p>MEASURE TYPE: Announced (09/04/2026 10:23 AM)</p> <p>Action Plan for the Informatisation and Digital Transformation of Education in the Slovak Republic for the Period 2025–2027: The objective of the Action Plan is the modernisation of Slovak education through the systematic digitalisation of the learning environment. The Plan builds on the School Informatisation Programme to 2030 and forms part of the broader Digital Transformation Strategy of Slovakia to 2030. It focuses on the introduction of uniform digital equipment standards across all levels of education, while supporting the development of sustainable digitalisation plans, the enhancement of digital skills among pupils and teachers, the use of assistive technologies, and the accessibility of digital outputs. The Action Plan was published on 15 January 2025 and implementation of its measures commenced in the first quarter of 2025. Work is currently under way on the development of digital equipment standards and planning of projects for the modernisation of school infrastructure. Methodological and training activities are being prepared in parallel, including a pilot scheme for digital coordinators and the publication of digital educational materials.</p>
Entry 3	<p>MEASURE TYPE: Adopted (09/04/2026 10:23 AM)</p> <p>Streamlining Processes in Higher Education Institutions: In cooperation with higher education institutions and their representative bodies, inefficient processes will be improved, particularly in relation to interactions with state authorities (selection of supervisory board members, approval of long-term strategies of higher education institutions, and others). The measure was reflected in an amendment to the Higher Education Act, in force as of 1 February 2025. Its implementation continued with the preparation of a new Higher Education Act, which will enter into force on 1 September 2026. The new Act introduces fundamental modernisation, greater flexibility in study programmes, and streamlined regulatory requirements.</p>
Comments	
State of play	

CSR 6 Subpart 8: Improve primary care provision, especially for vulnerable people, and expand preventive healthcare measures.

Measures	
Comments	
State of play	

CSR 6 Subpart 9: Strengthen the resilience of the health system in the areas of critical medical products, infrastructure, and healthcare workforce by retaining and attracting skilled workers, while ensuring the fiscal sustainability of the healthcare system.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (09/04/2026 11:42 AM)</p>



	<p>Healthcare Performance Catalogue for Specialised Healthcare: The objective of the measure is to update the healthcare performance catalogue for specialised healthcare, with a focus on specialisations with inadequate funding, and to supplement it with procedures according to their complexity. A pilot project for 7 specialisations is in the analytical phase, the aim of which is to assign weights to healthcare procedures according to their complexity. A second pilot for 14 specialisations is planned to be launched from 1 April 2026. The Ministry of Health is simultaneously preparing an extension of the catalogue to additional specialisations with the aim of its approval for the entire specialised healthcare segment by 1 April 2027. At the same time, a legislative adjustment of the healthcare performance list management is being prepared, with planned effect from 1 April 2027.</p>
Comments	
State of play	

CSR 6 Subpart 10: Ensure affordable and quality long-term care.

Measures
Comments
State of play



Annex 7 – Member State reporting extracted from the FENIX interface

Measure	Milestone/Target	Initial Target	Progress status
Adapting of the electricity legal framework	Reform of electricity market	Q4/2022	Fulfilled
Adapting of the electricity legal framework	Release of restrictions on technical capacities for electricity transmission within the Slovak electricity system	Q2/2021	Fulfilled
The legal framework for the promotion of renewable energy sources	Framework for supporting the investments into new renewable sources	Q4/2022	Fulfilled
Construction of new renewable electricity sources	New renewable energy source capacity	Q2/2026	On track
Modernising the existing renewable energy sources (repowering)	Reconstructed renewable energy source capacity	Q2/2026	On track
Increasing the flexibility of electricity systems for greater integration of renewables	Cumulative increase in capacity of installations increasing the flexibility of energy systems	Q2/2026	On track
The harmonisation of support mechanisms for the renovation of family houses	Implementation plan to mobilize green renovation of family houses	Q3/2022	Fulfilled
Increasing transparency and streamlining decisions of the Monuments Board of the Slovak Republic	Methodologies for the decision-making process of the Monuments Board of the Slovak Republic	Q4/2023	Fulfilled
The management of construction and demolition waste	The amendment to the Waste Act	Q2/2022	Fulfilled
Increasing energy efficiency of family houses	Launch of the support schemes to mobilise energy savings and green renovation	Q3/2022	Fulfilled
Increasing energy efficiency of family houses	Number of renovated family houses achieving on average at least 30 % primary energy savings	Q2/2026	On track
Renovation of historical and listed public buildings	Floor area of renovated public historical and listed buildings achieving, on average, at least 30% of primary energy savings	Q2/2026	On track
Preparation of transport investment projects	Investment plan for railway infrastructure projects	Q2/2021	Fulfilled
Preparation of transport investment projects	Methodology for selecting, preparing and implementing projects for cycling	Q4/2021	Fulfilled
Preparation of transport investment projects	The amendment to the Railways Act and related legislation on transport infrastructure parameters	Q1/2023	Fulfilled
Public passenger transport	New law on public passenger transport	Q1/2023	Fulfilled
Public passenger transport	Implementation of optimised rail transport timetable	Q4/2023	Fulfilled
Public passenger transport	Number of self-governing regions in which tariff integration is in place allowing for travelling by multiple modes of public transport or by carriers per ticket	Q2/2026	On track
Intermodal freight transport	Concept and calls for new support schemes	Q4/2022	Fulfilled
The introduction of new policies for the long-term promotion of alternative fuels in the transport sector	a new package of measures to promote alternative propulsions	Q4/2022	Fulfilled
The development of low-carbon transport infrastructure	Length of new cycling infrastructure (km)	Q2/2026	On track
The development of low-carbon transport infrastructure	Length of public transport infrastructure reconstructed or upgraded	Q2/2026	Delayed
The development of low-carbon transport infrastructure	Length of sections of railway lines digitally secured	Q2/2026	Delayed
Promoting clean passenger transport	Number of clean passenger rolling stock delivered (weighted)	Q2/2026	On track
Development of intermodal freight transport	Number of intermodal transport units procured in Twenty-foot Equivalent Units	Q2/2026	On track
Support for the construction of alternative propulsion infrastructure	Number of recharging points installed	Q2/2026	Delayed
The termination of coal-based electricity production at Nováky power plant and transformation of the Upper Nitra region	Transition away from coal at the Upper Nitra region	Q4/2023	Fulfilled
Adoption of the competitive scheme for reduction of greenhouse gas emissions in industry	Adoption of the industrial decarbonisation scheme	Q4/2022	Fulfilled
The operation of the industry decarbonisation scheme	Finalisation of the industry decarbonisation projects supported by the RRF	Q2/2026	On track
Supporting the functioning of the Slovak Environmental Inspectorate linked to decarbonisation	Capacity increasing investments for the Slovak Inspectorate of the Environment	Q2/2025	Completed
Landscape planning	the Land Planning reform	Q4/2023	Fulfilled
Reforming nature conservation and water management in the countryside	More effective application of nature protection measures in landscapes in protected areas and the revitalization of watercourses	Q4/2022	Fulfilled
Reforming nature conservation and water management in the countryside	Zonation process of national parks	Q1/2026	Not completed
Adaptation of regions to climate change with an emphasis on nature conservation and biodiversity development	Revitalisation of watercourses (in Km of revitalised watercourses)	Q2/2026	Delayed
Adaptation of regions to climate change with an emphasis on nature conservation and biodiversity development	Property settlement with private landowners (in Area of land settled in ha)	Q4/2023	Fulfilled
Adaptation of regions to climate change with an emphasis on nature conservation and biodiversity development	List of selected projects for the regions of Muránska Planina and Polonina	Q2/2022	Fulfilled



Providing conditions for the implementation of compulsory pre-primary education for children from the age of 5 and introducing a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of 3	Introduction of legal changes of a compulsory pre-primary education for children aged of five and introduction of a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of three	Q2/2023	Fulfilled
Providing conditions for the implementation of compulsory pre-primary education for children from the age of 5 and introducing a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of 3	Enrollment rate in pre-primary schools for children aged five years	Q3/2022	Fulfilled
Providing conditions for the implementation of compulsory pre-primary education for children from the age of 5 and introducing a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of 3	Number of kindergartens constructed or reconstructed	Q2/2026	On track
Providing conditions for the implementation of compulsory pre-primary education for children from the age of 5 and introducing a legal entitlement to a place in kindergarten or other pre-primary education providers from the age of 3	Entry into force of new prescriptive funding system for pre-primary education based on the standardised real annual staff and operational costs of kindergartens, as well as the achievement of the enrollment rate of children aged four years.	Q1/2025	Completed
The definition of the concept of special educational needs of children and pupils and the development of a model for eligible support measures in education, including their funding system	Adoption of the law on redefinition of the concept of special educational needs and the preparation of accompanying methodological material for teaching staff, specialist staff and school leaders.	Q4/2022	Fulfilled
The definition of the concept of special educational needs of children and pupils and the development of a model for eligible support measures in education, including their funding system	Entry into force the redefinition of the concept of special educational needs	Q1/2023	Fulfilled
The definition of the concept of special educational needs of children and pupils and the development of a model for eligible support measures in education, including their funding system	Number of persons trained who are either a teacher or education specialist	Q4/2025	Completed
Reforming the system of counselling and prevention and ensuring systematic data collection in the field of mental health promotion for children, pupils and students	Entry into force of the legislation that create the comprehensive system of counselling	Q1/2023	Fulfilled
Adapt F-type study programmes	Entry into force of legislative amendments aimed at: Extension of the possibility to acquire lower secondary education in lower secondary vocational education (VET) optimisation of NSOV programmes in response to labour market needs and the offer of NSOV programmes in relation to the educational needs of the target group of pupils	Q1/2023	Fulfilled
Adapt F-type study programmes	F-programmes adapted	Q2/2025	Completed
Promoting school desegregation	Adoption of legislative amendments that introduce of the definition of segregation at schools in the legislation and the development of methodological material for the implementation of desegregation	Q3/2023	Fulfilled
Promoting school desegregation	Introduction of desegregation standards	Q4/2025	Completed
Compensatory measures to mitigate the impact of the pandemic in education for primary and secondary school pupils	Number of schools taking part in tuition programmes	Q4/2022	Fulfilled
Removing barriers in school buildings	Introduction of the definition of debarrierisation standard, creation of a debarrierisation manual and mapping of school needs at all levels of education	Q1/2022	Fulfilled
Removing barriers in school buildings	Elimination of architectural barriers at secondary schools	Q2/2025	Completed
Reform of the content and form of education	New curriculum for all primary schools organized in the multiannual education cycles	Q1/2023	Fulfilled
Reform of the content and form of education	Creation of a network of regional centres of support	Q3/2024	Completed
Reform of the content and form of education	Implementation of the curricular reform and new learning materials to schools	Q4/2025	Completed
Reform of the content and form of education	Introduction of an on-line final exam (maturita) for all upper secondary schools	Q4/2025	Completed
Preparing and developing teachers for new content and form of teaching	Entry into force the legislative changes to strengthen the quality of skills of teaching and professional staff and motivate them for lifelong professional development	Q1/2023	Fulfilled
Preparing and developing teachers for new content and form of teaching	Percentage of pedagogical and professional staff trained, especially in preparation for the new curriculum, inclusive education and digital skills	Q4/2023	Fulfilled
Digital infrastructure in schools	Schools equipped with basic level of digital equipment	Q4/2025	Completed
Completion of the school infrastructure	Elimination of the double-shift schools	Q2/2026	On track
Change in the funding of universities by introduction of performance contracts	Introduction of performance contracts	Q4/2022	Fulfilled
Change in the funding of universities by introduction of performance contracts	Performance contracts signed with public universities (in percentage)	Q4/2023	Fulfilled
Introduction of a system of periodic scientific performance evaluation	Definition of the system of periodic evaluation of scientific performance introduced in the Law No 172/2005	Q1/2022	Fulfilled
Introduction of a system of periodic scientific performance evaluation	Number of Performed evaluations	Q4/2022	Fulfilled
A new approach to accreditation of higher education	Percentage of universities apply to check the compliance of internal quality systems and study programmes with standards	Q4/2022	Fulfilled



Reform of the governance of universities	The reform of the management system of higher education institutions	Q4/2021	Fulfilled
Concentration of excellent educational and research capacities	Star bringing together of universities into larger units	Q4/2021	Fulfilled
Concentration of excellent educational and research capacities	Bringing together universities through consortia	Q2/2026	On track
Investment support for the strategic development of universities	At least 2 calls concluded for supporting the strategic development of universities	Q3/2023	Fulfilled
Investment support for the strategic development of universities	Reconstructed or renovated university area and dormitory	Q2/2026	On track
Reform of governance, evaluation and support in science, research and innovation	Reform of the governance and support for research, development and innovation.	Q1/2022	Fulfilled
Reform of governance, evaluation and support in science, research and innovation	Design of the National overarching RDI Strategy	Q3/2022	Fulfilled
Reform of the organisation and funding of research institutions, in particular the Slovak Academy of Science	Reform of the Slovak Academy of Science (SaS)	Q4/2021	Fulfilled
Promoting international cooperation and participation in Horizon Europe and EIT projects	Launch of calls for projects to support the participation of Slovak actors in Horizon Europe	Q4/2022	Fulfilled
Promoting international cooperation and participation in Horizon Europe and EIT projects	Number of projects aimed at increasing participation in Horizon Europe calls	Q1/2026	Completed
Supporting cooperation between companies, academia and R & D organisations	Launch of calls for projects to support cooperation between companies, academia and R & D organisations and vouchers	Q4/2022	Fulfilled
Supporting cooperation between companies, academia and R & D organisations	Number of collaborative projects and vouchers	Q4/2024	Completed
Supporting cooperation between companies, academia and R & D organisations	Implementation of calls for projects to support cooperation between firms, academia and RD organisations and vouchers	Q1/2026	Completed
Excellent science	Launch of calls to support excellent researchers	Q4/2022	Fulfilled
Excellent science	Number of excellent researchers supported	Q1/2024	Fulfilled
Excellent science	Implementation of calls to support excellent researchers	Q1/2026	Completed
Research and innovation to decarbonise the economy	Launch of calls for thematic demand-driven projects addressing the challenges of green transition	Q4/2022	Fulfilled
Research and innovation to decarbonise the economy	Number of selected projects addressing the challenges of the green transition	Q4/2024	Completed
Research and innovation to decarbonise the economy	Implementation of calls for thematic demand-driven projects addressing the challenges of green transition	Q1/2026	Completed
Research and innovation for the digitalisation of the economy	Launch of calls for thematic demand-driven projects addressing the challenges of digital transition	Q4/2022	Fulfilled
Research and innovation for the digitalisation of the economy	Number of RDI projects selected under the calls addressing the challenges of digital transformation.	Q4/2024	Completed
Research and innovation for the digitalisation of the economy	Implementation of calls for thematic demand-driven projects addressing the challenges of digital transition	Q1/2026	Completed
Financial instruments to support innovation	Launch and implementation of financial instruments to support innovation	Q4/2023	Fulfilled
Financial instruments to support innovation	Number of companies supported through financial instruments	Q2/2026	On track
Reform of residence and labour legislation	Scheme defining a new category of applicants for national visa (D).	Q1/2022	Fulfilled
Reform of residence and labour legislation	Facilitation of the return to the country and increase of the attractiveness of the country for foreigners with family ties	Q1/2022	Fulfilled
Simplification of the regime for the recognition of qualifications and professional qualifications for the exercise of regulated professions	Simplification of the recognition of educational and professional qualifications	Q1/2022	Fulfilled
Support tools and assistance for specific target groups	Number of one-stop shops for integration in Slovakia	Q4/2024	Completed
Support tools and assistance for specific target groups	Number of beneficiaries using the IOM Migration Information Centre services	Q4/2024	Completed
Strengthening relations with the diaspora	Number of events strengthening relations with the diaspora	Q1/2026	Not completed
Scholarships for domestic and foreign talented students	Number of awarded scholarships for talented students.	Q4/2024	Completed
Promoting internationalisation in the academic environment	Strategy for internationalisation of universities	Q4/2021	Fulfilled
Promoting internationalisation in the academic environment	Number of projects aimed at internationalisation of Slovak higher education institutions or research institutions	Q4/2025	Completed
Optimisation of the hospital network	Introduction of the hospital network	Q1/2022	Fulfilled
Optimisation of the hospital network	Share of the reprofiled hospitals (authorised within the scope of general and specialised hospitals) under the new hospital network	Q4/2025	Completed
Reform of the preparation of health investment projects	A prioritised investment plan according to the investment evaluation methodology adopted by the Ministry of Health	Q2/2022	Fulfilled
Centralisation of the management of the largest hospitals	Establishment of a central hospital management body from an organisational, operational and economic point of view	Q4/2023	Fulfilled
Centralisation of the management of the largest hospitals	Number of hospitals involved in central management system	Q2/2025	Completed
Optimising the emergency care network and the new definition of emergency care	Amendment to the law on Optimal emergency care network and new definition of emergency care	Q1/2023	Fulfilled
Reform of primary care provision for adults, children and youth	The new law on the establishment of the network of general care providers and the introduction of zoning	Q2/2022	Fulfilled



Support the opening of new primary care practices in underserved areas	Public calls for the establishment of new primary care outpatient practices	Q2/2025	Completed
New hospital network – construction, reconstruction and equipment	Hospital bed capacity available in upgraded hospital	Q2/2026	On track
New hospital network – construction, reconstruction and equipment	Hospital bed capacity available at shell and core construction level.	Q2/2026	On track
Digitalisation in health	Central integration platform (CIP) procurement for 19 centrally managed public hospitals	Q4/2025	Completed
Digitalisation in health	Increase in the provision of atrial fibrillation surgeries	Q4/2024	Completed
Construction and rehabilitation of ambulance stations	Number of ambulance station constructed or reconstructed	Q2/2026	On track
Coordinated inter-ministerial cooperation and regulation	Establishment of one entity for mental health, and the expansion of the competencies for an association for psychologists	Q2/2025	Completed
Creation of detention facilities	Patient capacity of detention facilities	Q4/2025	Not completed
Building community-based mental healthcare centres	Number of created community-based mental health care centres	Q4/2025	Not completed
Humanisation of institutional psychiatric care	Reconstruction of institutional psychiatric care	Q4/2025	Completed
Training in mental health for staff	Number of persons trained in mental healthcare	Q2/2025	Completed
Integration and financing of long-term social and health care	New legislative framework for long-term health and palliative care	Q1/2023	Fulfilled
Integration and financing of long-term social and health care	Publication of the concept of financing social services for public debate	Q4/2023	Fulfilled
Integration and financing of long-term social and health care	The new financing system of social services – introduction of a personal budget	Q4/2025	Completed
Assessment of care needs	Unification of the assessment system	Q1/2024	Fulfilled
Consolidation of the supervision of social care and provision of necessary infrastructure	Reform of the supervision of social care	Q2/2022	Fulfilled
Consolidation of the supervision of social care and provision of necessary infrastructure	Establishment of a unified supervisory system with headquarter and 8 branches	Q1/2024	Fulfilled
Enhancing community-based social care capacities	Enhancement of capacities of community-based residential services and health-social low-capacity facilities	Q2/2026	Delayed
Enhancing community-based social care capacities	Expansion of outpatient service capacities	Q2/2026	Delayed
Extension and renewal of after-care and nursing capacities	Extension and renewal of home nursing providers	Q1/2025	Completed
Extension and renewal of after-care and nursing capacities	Creation of after-care beds by reconstructing existing acute and chronic beds or by building aftercare beds	Q2/2026	Delayed
Enhancing and restoring palliative care capacities	Expansion and renewal of residential palliative care capacities	Q3/2025	Completed
Enhancing and restoring palliative care capacities	Extension and renewal of the mobile hospices network (indicator: number of new and rebuilt units)	Q1/2025	Completed
Reducing regulatory burden for businesses	introduction of the new regulatory burden reduction tools: – Implementation of the "1in-2out" rule – Introduction of ex-post evaluation of existing regulations (legislative and non-legislative materials) – Introduction of protection against unjustified goldplating	Q1/2023	Fulfilled
Reducing regulatory burden for businesses	Reduction of the administrative burden on entrepreneurs	Q4/2024	Completed
Harmonising and digitalising insolvency procedures	Reform of the insolvency framework	Q1/2023	Fulfilled
Public procurement procedures	Reform of the Public Procurement Procedures Act	Q1/2022	Fulfilled
Public procurement procedures	Digitalisation of public procurement processes through a single electronic platform.	Q2/2023	Fulfilled
Capacities for reforms to reduce regulatory burden	Application of the 1in-2out rule, the principle of protection against unjustified goldplating and ex post evaluations of existing regulation	Q2/2025	Completed
Digitalisation of insolvency processes	A single, fully digitised insolvency process is fully operational.	Q4/2024	Completed
Reorganising the judicial map	Definition of a new judicial map	Q4/2021	Fulfilled
Reorganising the judicial map	The introduction of the new court network	Q1/2023	Fulfilled
Fighting corruption and strengthening the integrity and independence of the judiciary	Package of laws to fight corruption and strengthen integrity and independence of the justice system	Q3/2021	Fulfilled
Buildings for the reorganised court system	Reconstructed area of court buildings in m ²	Q2/2026	Delayed
Buildings for the reorganised court system	Area of court buildings constructed or purchased (in m ²)	Q4/2025	Not completed
Digitalisation and analytical capacities	Development and handover of an IT system – Business Register	Q2/2026	Delayed
Digitalisation and analytical capacities	Modernisation of court IT equipment for the court staff	Q2/2025	Completed
Digitalisation and analytical capacities	Creation of an analytical support platform for access to case law in courts	Q4/2025	Completed
Making the fight against corruption and money laundering more effective	Reforms to streamline and improve financial investigations	Q1/2022	Fulfilled
Modernising and building capacity of the police force	Implementation of organisational changes to police to increase the efficiency of crime detection, investigation and detection of corruption	Q4/2021	Fulfilled
Optimising crisis management	Entry into force of the optimised crisis management	Q1/2023	Fulfilled



Tools and capacity for the fight against corruption and money laundering	Providing necessary Infrastructure to support the fight against money laundering and corruption	Q4/2023	Fulfilled
Tools and capacity for the fight against corruption and money laundering	Retraining police officers in financial investigations and analytical activities	Q4/2023	Fulfilled
Equipping and digitalising the police force	Training related to the police reform are rolled out	Q4/2024	Completed
Equipping and digitalising the police force	Purchase of new vehicles (10 % of the fleet) of electric and hybrid vehicles	Q4/2022	Fulfilled
Equipping and digitalising the police force	Extent of the renovated floor area of police buildings to reduce the energy intensity of buildings (in m ²)	Q2/2025	Not completed
Equipping and digitalising the police force	Electronicising residence permit processes to simplify processes for the public	Q4/2024	Completed
Equipping and digitalising the police force	Upgrade of the system for detecting road traffic infringements	Q2/2026	Delayed
Equipping and digitalising the police force	New artificial intelligence platform	Q2/2026	On track
Modernisation of the fire and rescue system	Modernisation of firefighting stations	Q2/2026	Delayed
Modernisation of the fire and rescue system	Delivery of an Integrated Security Centre and a virtual Integrated Security Centre	Q2/2026	Delayed
Streamlining, optimising and strengthening administrative capacity at different levels of government	Minimising implementation risk by establishing a coordination, financial and implementing body (NIKA) for the Recovery and Resilience Facility	Q3/2022	Fulfilled
Streamlining, optimising and strengthening administrative capacity at different levels of government	Audit & controls: legal basis	Q4/2021	Fulfilled
Streamlining, optimising and strengthening administrative capacity at different levels of government	RRP Repository System: information for monitoring implementation of RRP	Q4/2021	Fulfilled
Streamlining, optimising and strengthening administrative capacity at different levels of government	Establishment of shared service centres.	Q4/2024	Completed
Streamlining, optimising and strengthening administrative capacity at different levels of government	New hardware equipment for public administration (Ministry of Interior of the SR)	Q2/2026	Delayed
Streamlining, optimising and strengthening administrative capacity at different levels of government	New hardware equipment for public administration.	Q2/2026	Delayed
Creating eGovernment solutions for priority life situations	Investment plan for priority life situations	Q4/2022	Fulfilled
Creating eGovernment solutions for priority life situations	Roadmap of the priority life situations	Q4/2023	Fulfilled
Central management of IT resources	Central platform for the use of IT resources (digital market place)	Q4/2023	Fulfilled
Managing the digital transformation of the economy and society	Action Plan for the Digital Transformation of Slovakia for years 2023-2026	Q4/2022	Fulfilled
Standardisation of technical and procedural cybersecurity solutions (ITVS – Information technologies for public administration)	National Concept for Informatisation of Public Administration (NKIVS) 2021-2030	Q4/2021	Fulfilled
Cybersecurity training and skills (ITVS – Information technologies for public administration)	Number of IT staff in the public administration trained in cybersecurity	Q2/2026	Delayed
A strategic approach to education in digital skills in cooperation with representatives of key stakeholders	National Digital Skills Strategy	Q4/2022	Fulfilled
Better services for citizens and businesses	Number of priority life situations launched and made available to the public using eGovernment solutions	Q2/2026	Delayed
Digital transformation of public service delivery	Digital transformation of processes of sections in the public administration	Q2/2026	Delayed
Engaging in European multi-country projects related to the digital economy	Number of Digital Innovation Hubs/ European Digital Innovation Hubs	Q3/2022	Fulfilled
Engaging in European multi-country projects related to the digital economy	Supercomputer for the Slovak Republic	Q4/2025	Completed
Engaging in European multi-country projects related to the digital economy	Disbursement of EUR 8 711 034.58	Q2/2026	Delayed
Support for projects aiming at the development of digital technologies and infrastructure	Design of support scheme for development and application of digital technologies	Q2/2022	Fulfilled
Support for projects aiming at the development of digital technologies and infrastructure	Disbursement of EUR 7 908 365.43	Q2/2026	Delayed
Support for projects aiming at the development of digital technologies and infrastructure	Number of projects for the development of digital technologies	Q2/2026	Delayed
Hackathons	Number of organised hackathons	Q3/2025	Completed
Preventive measures, speed of incident detection and resolution (ITVS – Information technologies for public administration)	Number of secured IT systems in the public administration environment	Q4/2024	Completed
Preventive measures, speed of incident detection and resolution (ITVS – Information technologies for public administration)	Security audits of IT systems and applications in the public administration and reconstruction of secured spaces for critical infrastructure	Q1/2026	Completed
Digital skills of seniors or disadvantaged people	Number of seniors and disadvantaged people trained in basic digital skills	Q2/2022	Fulfilled
Digital skills of seniors or disadvantaged people	Number of seniors and disadvantaged people trained in digital skills and having received a digital equipment	Q2/2026	Delayed
Improving the sustainability of the pension system	Pension system reform	Q1/2023	Fulfilled
Introducing multi-annual expenditure ceilings	Anchoring expenditure ceilings in Law 523/2004 on the budgetary rules	Q4/2021	Fulfilled
Streamlining public investment	application of the methodology for the procedures for preparing and prioritising investments	Q2/2026	On track



Promoting sustainable energy	Technical assistance to accelerate and improve the quality of environmental permitting procedures	Q2/2026	On track
Promoting sustainable energy	Entry into force of legislative and procedural changes	Q2/2025	Completed
Promoting sustainable energy	Passportisation of geothermal wells	Q2/2026	On track
Promoting sustainable energy	Entry into force of legislative amendment	Q3/2024	Completed
Promoting sustainable energy	Establishment of Best Available Technology (BAT) centre and provision of BAT reference documents	Q4/2025	Completed
Promoting sustainable energy	Assessment of the trajectories of sustainable use of biomass and supply of biomass in Slovakia	Q2/2025	Completed
Promoting sustainable energy	Developing and promoting the production of bio-methane, organic fertilisers and the circular bio-economy	Q4/2025	Completed
Supporting the green transition in renewables	Entry into force of legislation on 'go-to areas' for renewables and publication of the draft methodology for the establishment of 'go-to areas'	Q4/2024	Completed
Supporting the green transition in renewables	Establishment of pilot 'go-to areas' suitable for wind energy development. Adoption and application of the final methodology for the establishment of go-to areas.	Q4/2025	Not completed
Supporting the green transition in renewables	Publication of Hydrogen Action Plan	Q2/2024	Fulfilled
Supporting the green transition in renewables	Measures to promote the uptake of hydrogen	Q2/2025	Completed
Supporting the green transition in renewables	Measures streamlining and accelerating the connection of renewables to the grid	Q1/2025	Completed
Modernisation and digitalisation of transmission system and regional distribution systems	Completion of investments into modernisation of distribution networks in the Slovak Republic	Q2/2026	On track
Modernisation and digitalisation of transmission system and regional distribution systems	Entry into operation of the Energy Data Centre	Q3/2024	Fulfilled
Management of central government buildings	Strategy for the management of central government buildings	Q2/2025	Completed
Management of central government buildings	Establishment of a central coordinating body for the administrative buildings of the central government	Q2/2026	On track
Increasing the energy efficiency of public buildings	Total floor area of buildings with installed energy efficiency measures	Q2/2026	Delayed
Supporting the renovation of households at risk of energy poverty	Number of renovated houses of people at risk of energy poverty	Q3/2025	Completed
Supporting the renovation of households at risk of energy poverty	Number of consultations provided	Q2/2026	Delayed
Schools' equipment and training	New training modules in educational programmes of secondary vocational schools provided in the school year 2025/26	Q4/2025	Completed
Communication for REPowerEU chapter implementation	Number of communication campaigns	Q2/2026	On track
Creation of a database and data exchange system on the energy performance of buildings	Data collection of energy certificates and renovation passports of public buildings	Q2/2026	Delayed
Development of low-carbon transport infrastructure	Length of reconstructed or upgraded track infrastructure for clean passenger transport (in weighted km)	Q2/2026	On track
Promoting clean passenger transport	Number of clean passenger rolling stock procured (weighted)	Q2/2026	On track
Skills for green transition	New training modules in educational programmes of secondary vocational schools and a training programme for teachers and adults	Q4/2024	Completed
Renovation of public historical and listed buildings	Renovation of public historical and listed buildings	Q2/2026	On track
Investment 2 on building forests resilient to climate change.	Sustainable reforestation activities	Q2/2026	On track
Audit and Control	Adoption a) of a corruption risk management methodology and b) of procedures regarding the supervision by NIKA of that methodology's implementation	Q2/2025	Completed