

OVERTIME REGULATIONS & COMPENSATION SYSTEMS IN CEE



*AI-assisted illustration created via generative modeling.

COMPARATIVE GUIDE FOR

Croatia, Czech Republic, Hungary,
Montenegro, Poland, Romania, Serbia,
Slovakia



Data as of: 2 June, 2026*

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INTRODUCTION

Managing **working time and overtime compliance** effectively is key to balancing operational productivity with robust legal risk mitigation. For companies operating across multiple borders, the challenge is amplified: statutory limits on extra hours, mandatory protective exemptions, and required forms of compensation differ significantly across jurisdictions.

This comparative guide addresses four essential questions for HR professionals, executives, and business owners: **how overtime is legally defined, what statutory limits and protective exemptions apply, what forms of compensation are mandated, and what financial or legal liabilities employers face for non-compliance**. By highlighting these regional differences, the guide helps cross-border organizations structure their workforce schedules fairly, efficiently, and in full compliance with local labor codes.

We invite you to consult this cross-jurisdictional overview for practical insights to help you confidently navigate the evolving employment law landscape in Central and Eastern Europe.

Sincerely,



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SUMMARY

Comparative Matrix: Statutory Limits & Protections

Jurisdiction	Overtime Limits (Annual / Daily & Weekly)	Absolute Prohibitions
Croatia	• Annual: 180 hours (up to 250 via Collective Agreement) • Daily/Weekly: Max 50 additional hours/week	Juveniles; hazardous roles with shortened hours
Czech Republic	• Annual: 150 ordered hours (up to 416 total via agreement) • Daily/Weekly: Max 8 ordered hours/week	Juveniles; pregnant employees
Hungary	• Annual: 250 hours (up to 400 via written voluntary pact) • Daily/Weekly: Max 12 hours total/day; 48 hours/week avg	Juveniles; pregnant staff; mothers until child is 3
Montenegro	• Annual: 250 hours max annually (via Collective Agreement) • Daily/Weekly: Max 50 hours total/week; 48 hours/week avg	Under 18; pregnant; child under 3; hazardous roles
Poland	• Annual: 150 hours standard (higher via Collective/Work rules) • Daily/Weekly: Max 13 hours total work/day; 48 hours/week avg	Juveniles, pregnant employees; disabled workers; hazardous roles
Romania	• Annual: 360 hours maximum annually (absolute ceiling) • Daily/Weekly: Max 48 hours total/week including overtime avg	Young workers (juveniles under 18 years old), and part-timers
Serbia	• Annual: N/A • Daily/Weekly: Max 8 hours/week; max 12 hours total/day	Under 18; health-risk roles; pregnant (without consent)
Slovakia	• Annual: 150 ordered hours (up to 400 total via agreement) • Daily/Weekly: Max 12 hours total/day; 48 hours/week avg	Juveniles; pregnant staff; employees in risk work (categories 3–4); healthcare workers aged 50+; part-timers

Note: General summary only. Does not include exceptions for special cases (e.g., specific public sector departments, alternative remote work contracts, or emergency force majeure exemptions). For specific guidance and complete legal requirements, refer to the full jurisdictional chapter.

SUMMARY

Summary Matrix: Compensation & Employer Liability

Jurisdiction	Default / Preferred Form of Compensation	Standard Premium Rate	Misdemeanor Fine Range
Croatia	Salary Increase (Cash Payment)	Not fixed by law (via CA/contract)	EUR 8,900 – EUR 13,270
Czech Republic	Regular Wage + Cash Premium	Min. 25% of average earnings	Up to CZK 2,000,000 (approx. EUR 82,700)
Hungary	Regular Wage + Cash Premium	Min. 50% of average hourly wage	Up to HUF 10,000,000 (approx. EUR 28,100)
Montenegro	Salary Increase (Cash Payment)	Min. 40% of basic salary/hour	EUR 1,000 – EUR 20,000
Poland	Cash Premium or Time Off (depends on request track)	50% standard / 100% nights/holidays	PLN 1,000 – PLN 30,000 (EUR 235 - EUR 7,050) (doubling July 2026)
Romania	Paid Time Off in Lieu (mandatory within 90 days)	Min. 75% cash premium if off impossible	RON 1,500 – RON 3,000 (EUR 286- EUR 572) per employee
Serbia	Salary Increase (Cash Payment)	Min. 26% of basic salary/hour	RSD 800,000 – RSD 2,000,000 (EUR 6,840- EUR 17,040)
Slovakia	Regular Wage + Cash Premium	Min. 25% ordinary / 35% hazardous	Up to EUR 100,000; up to EUR 200,000 for serious breaches

Note: General summary only. Does not include exceptions for special cases (e.g., specific public sector departments, alternative remote work contracts, or emergency force majeure exemptions). For specific guidance and complete legal requirements, refer to the full jurisdictional chapter.

OUR CEE JURISDICTIONS



CROATIA

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Overtime is defined as work performed beyond the regular agreed working hours, which the employee is obligated to perform at the employer's written request if there is a justified reason (exceptional circumstances such as force majeure, an unforeseeable increase in workload and in other cases of exigency). Exceptionally, the employer may issue a verbal request which must be subsequently confirmed in writing.

2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

Under the Labor Act overtime is limited to a maximum of 50 additional hours per week and 180 hours per year. However, the annual limit may be exceeded if a collective agreement permits it. In that case, the maximum overtime is 250 hours per year.

Regarding the entitlement, employees generally fall under the protection of the provisions regulating the overtime work and are thus entitled to overtime compensation. However, certain categories of employees may be subject to special working-time arrangements, which may limit the application of the overtime work rules on them. This includes:

- Seafarers, professional and other workers on maritime facilities, including maritime facilities with the characteristics of a public ship within the meaning of maritime regulations, and workers on seagoing fishing vessels within the meaning of the regulations on sea fishing. For this category of workers, the application of the rules regulating the working hours (including the overtime work) is excluded.



- Workers for whom, due to the peculiarities of their work, working time cannot be measured or predetermined in advance or is determined independently by workers (worker who has the status of a managerial person, workers' family member of an employer of a natural person living in a common household with an employer and who performs certain work for an employer in an employment relationship), if they have contracted autonomy in their determination with the employer. Here, the application of the overtime rules is not expressly excluded by the statutory provisions. However, in practice, the relevance and enforceability of overtime rules should be significantly narrower in these cases.

Additionally, the law allows introducing exceptions to the application of the overtime work rules by collective agreement, an agreement concluded between the works council and the employer or an employment contract, in relation to the employees who are concluding the employment agreement for alternative place of work and remote work.

Lastly, certain categories of employees receive special treatment regarding their overtime work. Juveniles and employees who work part time in jobs where, even with the application of health and safety codes it is not possible to protect employees from harmful side effects are prohibited from working overtime. Furthermore, pregnant employees, employees caring for children under 8 years, employees who work part time in accordance with the Act that regulates maternity and parental benefits and employees who work in secondary employment must provide written consent to work overtime. However, these employees can be ordered to perform overtime without their consent in the case of force majeure.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

The statutory form of compensation for overtime is only the additional pay (an increase in wages). The percentage of such increase is not set by the law.

The Labor Act does not expressly regulate the use of a day off instead of payment of increased salary for overtime work. However, the relevant Ministry has issued an interpretation that the overtime work may be compensated by time off in lieu. According to the respective interpretation, an agreement between the employee and the employer on the use of time off is possible only after the employee's monetary claim for payment of overtime work has fallen due. However, it is permissible to provide in advance for the possibility of using a time off in lieu where the employee requests such use, and such arrangement may be provided for in the employer's work regulations.

4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

If an employer breaches provisions of the Labor Act by ordering overtime, such breach constitutes a misdemeanor infringement categorized as one of the gravest offences committed by the employer.

Under the law, the legal entity and the responsible person of such entity bear the liability. An employer that is a legal entity may receive 8,900 - 13,270 euro fine while the responsible person of the legal entity and employers who are natural persons may receive a 920 – 1,320 euro fine.

Furthermore, such infringements bare administrative consequences as the labor inspector will prohibit the overtime work of juveniles and pregnant employees, employees caring for children under 8 years and employees who work in secondary employment who did not consent to work overtime.

In addition to the misdemeanor liability, employees may initiate civil proceedings before the court against employers for the payment of unpaid overtime work.



CZECH REPUBLIC

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Overtime is defined as work performed at the employer's order or with their consent beyond the statutory weekly working hours and outside the scheduled shifts. A key requirement is therefore the existence of an employer's instruction or at least subsequent approval, without which the work will generally not qualify as overtime.

At the same time, overtime may only be performed exceptionally, and it may be ordered only for serious operational reasons, including during daily rest periods or, subject to specific conditions, also on rest days.

Work performed to make up for time off granted at the employee's request is not considered overtime.

2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

Under the Labour Code, ordered overtime is limited to a maximum of 8 hours per week and 150 hours per calendar year, with all overtime work being counted towards these limits regardless of whether it is separately compensated, except where compensatory time off has been provided.

Additional overtime beyond this threshold is only possible by agreement between the employer and the employee, while the total overtime must not exceed an average of 8 hours per week over the reference period. The reference period may extend up to 26 weeks, or up to 52 weeks if agreed in a collective agreement, which in practice allows for a maximum agreed overtime of up to 208 hours or up to 416 hours over the relevant period, subject to compliance with all statutory conditions.

As regards entitlement, employees are generally entitled to overtime compensation; however, the Labour Code allows for specific deviations, where a salary may be agreed already taking into account overtime work (up to 150 hours per year, or for managerial employees within the overall permissible scope), in which case no additional compensation is due within the agreed range.

Certain categories of employees enjoy special protection, as juveniles and pregnant employees are prohibited from working overtime, while employees caring for a child under one year cannot be ordered to perform overtime but may agree to it.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

Employees are entitled to their regular wage plus a premium of at least 25% of their average earnings as the standard form of overtime compensation.

Instead of the premium, the parties may agree on compensatory leave corresponding to the overtime worked, which must generally be granted within 3 calendar months. The statutory framework shows that monetary compensation is the default rule, while time off in lieu requires an explicit agreement.

Furthermore, a salary may be agreed that already includes overtime (up to 150 hours annually, or more for managerial staff), in which case no additional compensation is due for that agreed scope (for details see Question 2).

4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

Under the Labour Inspection Act, a legal entity or self-employed individual commits an administrative offence, inter alia, by ordering overtime in breach of the Labour Code, by ordering overtime exceeding statutory weekly or annual limits, or by allowing overtime beyond the statutory framework.

An offence is also committed by breaching prohibitions on employing pregnant employees or juveniles in overtime work, as well as by enabling other unlawful overtime practices.

The more serious infringements—especially unlawful ordering of overtime, exceeding statutory limits, or employing juvenile employees in overtime work—may result in fines of up to CZK 2,000,000.

Other infringements, such as for failing to provide the employee with wages, or compensatory time off, for overtime work, may be sanctioned with fines of up to CZK 1,000,000.

Liability is borne primarily by the employer as a legal entity or self-employed person, as the statutory provision expressly targets these subjects rather than individual employees.

In the Czech legal system, non-compliance with overtime rules is typically addressed as an administrative offence rather than a criminal offence.

Criminal liability would, in practice, be exceptional and would only arise in circumstances where the breach reaches a significantly higher degree of harmfulness; for instance, where systematic and excessive overtime in clear violation of statutory limits leads to damage to an employee's health. In such cases, the conduct could potentially be qualified as a serious breach of occupational health and safety obligations and give rise to criminal liability, e.g. for the offence of (aggravated) negligent bodily harm.

HUNGARY

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Under Act I of 2012 on the Labor Code, overtime is officially termed as "extraordinary work." This encompasses any work performed above the employee's standard daily working hours, work exceeding the regular weekly scheduling framework (working time frame or reference period), or work performed outside of pre-scheduled shifts.

As a primary rule, extraordinary work is conditional upon an explicit instruction from the employer (however, extraordinary work performed by the employee with the acknowledgement of the employer is also generally viewed as duly ordered). While the Labor Code does not mandate a written format as an absolute validity requirement for the order itself, the employee retains the statutory right to request a written confirmation. If such a request is made, the employer is legally obligated to deliver the instruction in writing.

Furthermore, the ordering of overtime must comply with the overarching labor principles of good faith and fairness. Employers must ensure that extraordinary work does not place an unreasonable or disproportionate burden on the employee's health, safety, or personal circumstances. Work performed voluntarily by an employee without the explicit instruction or clear, subsequent approval of the employer does not legally qualify as overtime and does not automatically trigger premium entitlements.

2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

The standard statutory ceiling for extraordinary work in Hungary is capped at 250 hours per calendar year. However, under the current regulatory framework, an employer and employee may enter into a written, voluntary agreement to perform additional overtime.



This mechanism—frequently utilized to handle seasonal or operational demands—allows for an additional 150 hours of extraordinary work per year, creating an absolute combined cap of 400 hours per calendar year (often referred to as the voluntary overtime framework). This annual limit must be calculated proportionally if the employment relationship commenced mid-year.

Regardless of the annual caps, the total daily working time including overtime cannot exceed 12 hours, and the weekly working time must not exceed 48 hours on average within the applicable reference period.

To safeguard vulnerable workers, the Labor Code establishes rigid statutory prohibitions:

- **Absolute Prohibitions:** Extraordinary work cannot be ordered under any circumstances for pregnant women (from the time their pregnancy is diagnosed), mothers until their child reaches the age of three, and young workers (juveniles under the age of 18).
- **Conditional Exemptions:** Single parents or primary caretakers raising a child between the ages of three and four can only be assigned overtime work if they provide their explicit, prior written consent.
- **Hazardous Environments:** Employees working in environments exposed to harmful health factors or intensities exceeding statutory thresholds are strictly barred from overtime ordered for special operational needs.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

The statutory default for compensating extraordinary work is a monetary cash premium added to the employee's regular base wage. The standard legal premium rates are structured as follows:

- **Standard Overtime:** For work performed in excess of daily hours or shift schedules on a standard working day, the employee is entitled to a 50% premium calculated on top of their average hourly wage; however, the employer and the employee may agree (or the collective bargaining agreement may provide) that the monetary premium can be substituted with compensatory time off in lieu. The duration of the time off granted cannot be less than the duration of the extraordinary work actually performed.
- **Rest Day Overtime:** For work performed on a scheduled weekly rest day or a public holiday, the premium increases to 100% and in some cases, even 200%. Alternatively, the premium may be reduced to 50% if the employer allocates another paid rest day in lieu to the employee.

Furthermore, the employment contract may provide for a flexible time schedule (where the employee is authorized to schedule his/her own working time), in which case extraordinary work does not arise and there is no requirement to track working time. Alternatively, it is possible to stipulate a fixed monthly lump-sum overtime allowance, which pre-compensates the anticipated volume of extra hours and waives individual hourly tracking claims.

4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

Failure to comply with working time standards, improper tracking of extra hours, or non-payment of mandated premiums constitutes a labor law violation subject to inspection and potentially sanctions imposed by the National Labor Authority.

The financial penalties are categorized based on the size of the company and the systemic nature of the infringement:

- Fines can range from **HUF 30,000 up to an absolute ceiling of HUF 10,000,000** for severe, multi-employee violations or repeat offenses by large corporate enterprises.
- In addition to public fines, the labor authority can issue binding administrative orders forcing the company to retroactively settle all unpaid back-wages with affected employees.

Administrative and financial liability rests directly upon the employer as a legal entity. However, if an executive officer or directly responsible manager maliciously or fraudulently manipulates time-tracking records to hide overtime, they may face internal corporate disciplinary measures, civil liability claims from the entity, or potential misdemeanor prosecution for document falsification. Separate from public audits, employees possess the right to initiate civil litigation before the labor courts to recover unpaid overtime compensation within a three-year statutory limitation window.

**REGULATORY OUTLOOK:
ANTICIPATED LABOR CODE
REFORMS**

ERDŐS • PARTNERS
TRANSACTION EXPERTISE

Following the recent change in government, a comprehensive review of Hungary's extraordinary work framework is anticipated. Legislative updates are expected to roll back or heavily modify the 400-hour voluntary overtime thresholds and extended banking systems. While these elevated limits remain legally binding for now, cross-border employers should prepare for tighter statutory caps and ensure their internal tracking systems are agile enough to adapt to upcoming shifts.



MONTENEGRO

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Overtime work shall mean the working hours of an employee that exceed the contracted working hours, which is permitted in the event of a sudden increase in the volume of work, in cases of force majeure, and in other exceptional circumstances.

Overtime work shall be introduced by a written decision of the employer prior to the commencement of such work. If, due to the urgency of the work, it is not possible to determine overtime work by a written decision, the employer shall notify the employees orally, provided that the employer is obliged to deliver the written decision to the employee subsequently, and no later than three working days following the cessation of the circumstances due to which the overtime work was introduced. This decision, or notification, shall contain the reason for introducing overtime work, the list of employees engaged for overtime work, and the commencement time of the overtime work.

Even if the employer fails to observe the above statutory procedure for the introduction of overtime work, employees who effectively performed such work remain entitled to compensation, which is confirmed by judicial practice.

The employer shall be obliged to notify the labour inspector of the introduction of overtime work within three days from the date of adopting the decision on the introduction of overtime work.

2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

All employees, regardless of the nature of their role - whether managerial or operational -are subject to overtime work.

In a workplace where, despite the application of occupational health and safety measures, it is not possible to protect the employee from harmful effects, the working hours may be reduced proportionally to the harmful impact of the working conditions on the employee's health and working capacity, up to 36 hours per working week. An employee working in such positions may not perform overtime work. Furthermore, overtime work shall be prohibited for persons under 18 years of age, pregnant women, and women with a child under 3 years of age. One of the parents, adoptive parents, guardians, or foster parents of a child with developmental disabilities, as well as a single parent with a child under seven years of age, may work overtime only based on written consent.

Overtime work may last only for as long as is necessary to eliminate the causes for which it was introduced, provided that the working hours may not average more than 48 hours per week within a period of four months. The maximum duration of weekly working hours may not exceed 50 hours, and exceptionally, a collective agreement may provide for a maximum duration of 250 hours on an annual basis. If the prescribed conditions regarding the permitted duration of overtime work are not met, the employee may refuse to perform overtime work and shall not suffer any adverse consequences as a result. There is an exception to this rule, but it applies only to certain public sector departments (army, police, etc.).

The employer must ensure employees exercise their statutory daily and weekly rest periods during overtime work and grant any unused rest immediately after the overtime circumstances cease.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

Overtime work shall constitute grounds for an increase in salary. In accordance with the General Collective Agreement for all employers in Montenegro, the employee's basic salary shall be increased per hour by at least 40% for overtime work (a higher percentage may be determined by the employment contract, the employer's collective agreement, or the branch collective agreement).

4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

A fine in the amount of EUR 2,000 to EUR 20,000 shall be imposed on a legal entity for a misdemeanour if it fails to pay an employee their salary and salary compensation once a month (which includes the increase in salary based on overtime work). For this misdemeanour, the responsible person within the legal entity shall also be fined in the amount of EUR 200 to EUR 2,000. Furthermore, a fine in the amount of EUR 1,000 to EUR 10,000 shall be imposed on a legal entity for a misdemeanour if it introduces overtime work contrary to the provisions of the Labour Law. For this misdemeanour, the responsible person within the legal entity shall also be fined in the amount of EUR 100 to EUR 1,000.

In addition to the misdemeanour liability, employees may initiate civil proceedings before the court against employers for the payment of unpaid overtime work.

POLAND

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Under the Polish Labour Code, overtime is defined as work performed beyond the employee's applicable working time standards, as well as work exceeding the extended daily working time resulting from the employee's working time system and schedule. Accordingly, overtime may arise both from exceeding the daily working time limit and from exceeding the average weekly working time standard applicable within the adopted reference period.

At the same time, overtime may only be performed in strictly defined circumstances, namely:

- where it is necessary to conduct a rescue operation to protect human life or health, property or the environment, or to remove a failure; or
- due to the employer's special needs.

Furthermore, work performed to make up for time off granted to the employee at the employee's request for personal matters does not constitute overtime work.

Additionally, employees working in positions where the maximum permissible concentrations or intensities of harmful factors for health are exceeded may not be assigned overtime work based on the employer's special needs. Furthermore, pregnant employees are subject to absolute prohibition on overtime work. Disabled employees are also prohibited from performing overtime, unless the examining physician grants consent to the contrary or the employee is employed in a monitoring capacity.



2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

In accordance with the general principle of the Polish Labour Code, employees are entitled to compensation for overtime work in the form of time off or pecuniary compensation. However, certain categories of employees are subject to specific rules and limitations. In particular, employees managing the workplace on behalf of the employer, as well as managers of separate organizational units, are required (with some exceptions), where necessary, to perform work outside normal working hours without entitlement to compensation.

Regarding the statutory limits, overtime performed due to the employer's special needs may not exceed 150 hours per calendar year for an individual employee. However, collective agreements or work regulations may establish a different (even higher) annual overtime limit.

Polish law does not provide for a separate explicit daily overtime limit. Nevertheless, overtime remains subject to the statutory working time and rest period requirements. Employees are entitled to at least 11 consecutive hours of daily rest in each working day. Consequently, the maximum working time within one working day may generally not exceed 13 hours.

In addition, weekly working time, including overtime, may not exceed an average of 48 hours per week within the applicable reference period. This limitation does not apply to employees managing the workplace on behalf of the employer.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

Under the Polish Labour Code, overtime work is compensated either through time-off or pecuniary compensation.

- **Time off.** Time off may be granted:
 - at the employee's request – in such case, the employer grants time off on a 1:1 basis (i.e. an equal number of hours off as the number of overtime hours worked); or
 - at the employer's initiative – in such case, the employer must grant time off by the end of the relevant reference period in an amount 50% higher than the number of overtime hours worked.
 - An important exception applies: where the employee performed overtime work on a day off resulting from the five-day working week (e.g. Saturday), the employer must grant the employee a full day off.

- **Pecuniary compensation.** In such case employees are entitled to overtime compensation, meaning standard remuneration together with applicable overtime premium amounting to:
 - **100 %** of remuneration for overtime work: at night, on Sundays and public holidays which are not working days for the employee in accordance with their applicable work schedule, on a day off granted to the employee in lieu of work performed on a Sunday or public holiday;
 - **50 %** of remuneration for overtime work performed on any day other than those specified in a).
 - For employees who permanently perform work outside the workplace, pecuniary compensation may be replaced by a lump-sum allowance corresponding to the anticipated amount of overtime work.

4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

Under the Polish Labour Code, failure to comply with statutory rules governing working time may constitute a misdemeanor against employee rights.

In particular, an employer or a person acting on the employer's behalf commits an offence where they violate the provisions on working time. Such infringements are punishable by a fine ranging from PLN 1,000 to PLN 30,000 (from 8 July 2026, the above penalties will be increased and will range from PLN 2,000 to PLN 60,000).

Under the Polish legal system, non-compliance with overtime regulations is generally treated as a labour law misdemeanor subject to administrative liability, rather than as a criminal offence. However, under the Polish Criminal Code, anyone who, while performing duties in matters relating to labour law or social security, maliciously or persistently violates employee rights arising from the employment relationship or social insurance, shall be subject to a fine, restriction of liberty, or imprisonment for up to 2 years. The above applies to particularly severe cases.



ROMANIA

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Under Romanian law, overtime work is defined by reference to the statutory normal working hours applicable to each category of employee. The following framework applies:

- **Statutory Normal Working Hours**
 - **8 hours per day / 40 hours per week (Art. 112(1) of the Labor Code).** Standard full-time employees
- **Overtime – Legal Definition**
 - Overtime is defined as any work performed beyond the normal weekly working hours established under the law. The reference measure for overtime purposes is therefore the weekly duration of working time, not the daily one.

🚩 Compliance Note

A practical implication: an employee working 10 hours on a Monday but only 30 hours in total that week would not necessarily be performing overtime, as the aggregate weekly threshold of 40 hours has not been exceeded. The daily excess alone is not determinative for overtime qualification, unless a specific daily limit is established (e.g., 12-hour shift schemes under Art. 115).

• **Prerequisites for Classification as Overtime**

- The work must be performed at the express request of the employer. Work performed on the employee's own initiative does not qualify as overtime and the employer is not legally required to compensate it as such
- Employee consent is generally required. Overtime may not be imposed unilaterally by the employer, except in two specific circumstances: (i) force majeure, or (ii) urgent work intended to prevent or remedy the consequences of an accident
- The employer must maintain daily records of all hours worked by each employee, including start and end times, and make these records available to the Labour Inspectorate upon request. Absence of such records creates a significant evidentiary and compliance risk for the employer.

2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

- **Categories of Employees - General Rule** As a general principle, all employees are entitled to overtime compensation under Romanian law. The Labor Code does not establish a blanket exclusion for managerial or executive staff.
- **Maximum Overtime Limits** - The following absolute limits apply:

Indicator	Statutory Limit
Maximum weekly working time (including overtime)	48 hours/week
Maximum weekly overtime	8h/week
Reference period for averaging (standard)	4 calendar months
Extended reference period (via collective bargaining)	Up to 6 months (or up to 12 months for objective / technical / organisational reasons, if provided in applicable CBA)
Prohibition — minors and part-timers	Absolute prohibition — no overtime permitted

- **Note:** Annual limits on overtime hours are not explicitly expressed in the Labor Code as a fixed cap. The constraint operates through the weekly averaging mechanism described above. Annual leave and periods of suspension of the individual employment contract are not included when computing the reference periods.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

Romanian law establishes a two-tier compensation system for overtime, with a clear order of priority between the available methods:

- **Primary Method – Paid Time Off in Lieu (TOIL)**
 - Overtime must first be compensated through paid time off granted within 90 calendar days following the performance of the overtime work.
 - During this period, the employee continues to receive their normal salary for the hours worked beyond the standard programme. No additional financial premium is due while TOIL compensation is available and granted within the statutory window.
 - Special rule for reduced-activity periods: The employer may grant paid days off in advance which can subsequently be offset against overtime hours to be worked within the following 12 months
- **Secondary Method – Salary Supplement**
 - If compensation through paid time off is not possible within the 90-day window, the overtime must be compensated financially through a salary supplement corresponding to the duration of the overtime worked
 - The minimum statutory rate for the overtime supplement is 75% of the employee's base salary, calculated proportionally to the overtime hours. This minimum floor may not be derogated from to the employee's detriment.

🚩 Compliance Note

The 75% minimum supplement rate is a floor, not a ceiling. Collective bargaining agreements or individual employment contracts frequently provide for a higher rate – 100% is commonly seen in practice (and is indeed reflected in the overtime and on-call policies used by Romanian employers).

- **Order of Priority and Contractual Flexibility**
 - The order of priority is mandated by law: TOIL first, salary supplement as a fallback. The parties cannot contractually reverse this order to the employee's detriment. However, the following derogations are permitted:

- A higher supplement rate may always be agreed in the employment contract or applicable CBA.
- The parties may agree on a higher salary supplement even where TOIL would have been available, provided this is more advantageous for the employee.
- The 90-day TOIL window and the minimum 75% supplement rate are minimum standards of protection that cannot be waived or reduced by contractual arrangement (as these are norms of public order under Romanian labor law).

4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

Non-compliance with overtime rules triggers a combination of administrative sanctions and civil liability exposure. The regime is as follows:

- **Administrative Offences** The Labor Code classifies the following overtime-related violations as administrative offences, subject to fines imposed by Labour Inspectorate inspectors:

Violation	Fine Range (RON)
Failure to comply with overtime rules (per employee identified as performing overtime in breach of the rules)	RON 1,500 – RON 3,000 per employee
Failure to comply with the rules on weekly rest	RON 1,500 – RON 3,000
Failure to maintain daily records of working hours (start and end times)	RON 1,500 – RON 3,000
Failure to pay salary (including overtime supplements) for more than one month beyond the due date	RON 5,000 – RON 10,000 per employee (up to cumulative cap of RON 200,000)

- **Who Bears Liability?** The question of personal versus corporate liability is determined as follows:
 - **The employer – as the legal entity – is the primary addressee of administrative sanctions under Art. 260 of the Labor Code. Fines are applied to the company, not to individuals.**
 - **The manager directly responsible for the employee may face disciplinary liability within the company and, in certain circumstances, civil liability if their conduct has caused loss to the employer (e.g., damages paid to the employee). Liability of individual managers towards the employee is generally channelled through the employer.**
- **Civil Liability – Claims by Employees** An employee who has not received overtime compensation may bring a civil claim before the competent labour court (tribunal). The general limitation period for claims relating to unpaid salary rights (including overtime) is 3 years from the date on which the right arose. Employers should be aware that:
 - Courts will examine time records and require the employer to justify the accuracy of its records – the evidentiary burden often shifts to the employer.
 - Failure to maintain adequate time records substantially increases the risk of an adverse judgment, as employees may rely on their own estimates of hours worked.

SERBIA

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Overtime work constitutes an exception to the general rule on limited working hours (40 hours per week and, in principle, eight hours per day). Under the Labor Law, employees may be required to work beyond their regular working hours only in a limited number of circumstances, namely:

- force majeure;
- a sudden increase in workload; or
- other situations where it is necessary to complete unplanned work within a specified deadline.
-

Overtime work must be introduced on the basis of a written request issued by the employer. However, even if the employer fails to comply with the statutory procedure for introducing overtime work, employees who have in fact performed overtime work remain entitled to overtime compensation. This applies even where, due to the nature of the work, overtime is performed on a regular basis, as confirmed by court practice.

Under normal circumstances, employers are required to notify employees of their work schedule, as well as any changes thereto, at least five days in advance. In the case of overtime work, given its exceptiona nature, the employer is only required to notify employees of the introduction of overtime work at least 48 hours in advance.



2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

All employees, regardless of the nature of their role, whether managerial or operational, are subject to overtime work.

Overtime work may not exceed eight hours per week. In addition, an employee's total working time, including overtime, may not exceed 12 hours per day.

The Labor Law prohibits employers from requiring overtime work from the following categories of employees:

- employees under the age of 18;
- employees working in positions for which reduced working hours have been introduced. These are typically particularly demanding, strenuous, or health-hazardous jobs, as prescribed by law or the employer's bylaws;
- employees whose health condition could be adversely affected by overtime work, as determined by the findings of the competent healthcare authority;
- pregnant employees and employees who are breastfeeding, where overtime work could be detrimental to their health or the health of the child, as confirmed by the findings of the competent healthcare authority;
- a parent of a child under the age of three, who may work overtime only with their prior written consent; and
- a single parent of a child under the age of seven, or of a child with a severe disability, who may work overtime only with their prior written consent.

The employer must ensure employees exercise their statutory daily and weekly rest periods during overtime work and grant any unused rest immediately after the overtime circumstances cease.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

Overtime work entitles employees to increased salary. Pursuant to the Labor Law, an employee's basic hourly salary must be increased by at least 26% for each hour of overtime work performed. A higher rate may be provided for under the employee's employment contract, an applicable collective bargaining agreement, or the employer's employment rulebook.

.4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

Organising overtime work in a manner that is not compliant with the Labor Law (for example, requiring employees to work overtime in excess of the statutory limits) constitutes a misdemeanor. The Labor Law prescribes fines ranging from RSD 600,000 to RSD 1,500,000 (approximately EUR 5,130 to EUR 12,820) for employers that are legal entities, and from RSD 30,000 to RSD 150,000 for the responsible person within the employer (approximately EUR 260 to EUR 1,300). Where the employer is an entrepreneur, the prescribed fine for the same misdemeanor ranges from RSD 200,000 to RSD 400,000 (EUR 1,700 to EUR 3,420).

In addition to misdemeanor liability, employees may initiate civil proceedings against their employer to seek payment for unpaid overtime work. Such claims are subject to a three-year statutory limitation period, which begins to run from the date on which the relevant monthly salary payment became due.



SLOVAKIA

1. DEFINITION OF OVERTIME: HOW IS OVERTIME DEFINED UNDER APPLICABLE LAW? WHAT QUALIFIES AS OVERTIME WORK (E.G., WORK EXCEEDING STATUTORY DAILY/WEEKLY WORKING HOURS, WORK PERFORMED OUTSIDE AGREED WORKING HOURS), AND ARE THERE ANY SPECIFIC CONDITIONS OR PREREQUISITES THAT MUST BE MET FOR WORK TO BE CLASSIFIED AS OVERTIME?

Overtime is defined as work performed by an employee at the employer's direction or with the employer's consent, beyond the scheduled weekly working time arising from a pre-arranged work schedule, and performed outside the framework of the shift schedule.

Overtime is triggered by exceeding the weekly working time determined by the employer for the given employee, which may be lower than the statutory maximum of 40 hours per week. Overtime is therefore not calculated against the statutory cap, but against the specific weekly working time assigned to the individual employee - meaning that a part-time employee may reach the overtime threshold well below 40 hours.

2. ENTITLEMENT AND LIMITS: ARE ALL EMPLOYEES ENTITLED TO OVERTIME COMPENSATION UNDER APPLICABLE LAW, OR ARE THERE CATEGORIES OF EMPLOYEES (E.G., MANAGERIAL STAFF) WHO MAY BE EXCLUDED OR TREATED DIFFERENTLY? WHAT IS THE MAXIMUM NUMBER OF OVERTIME HOURS PERMITTED BY LAW PER DAY/WEEK/YEAR?

Under the Slovak Labour Code, an employer may unilaterally order overtime of up to 150 hours per calendar year. Beyond this threshold, overtime may only be performed on the basis of an agreement with the employee, subject to an overall cap of 400 hours per calendar year. Overtime may not exceed an average of 8 hours per week over a reference period of up to four consecutive months, extendable to 12 months where agreed with employee representatives. Where overtime is ordered or agreed during the period of daily rest between two shifts, the remaining uninterrupted rest period between those shifts may not be reduced to less than 8 consecutive hours.

Several special regimes apply to these general rules. Part-time employees may not be ordered to work overtime. Employees performing risk work may not be ordered to work overtime, save for limited exceptions. Healthcare workers who have reached the age of 50 may not be ordered to work overtime at all. For other healthcare workers, the employer may - after agreement with employee representatives - order up to an additional 100 hours of overtime per calendar year beyond the standard 150-hour cap, subject always to the overall 400-hour annual limit. Certain hours, namely those compensated by time off in lieu and those worked in connection with urgent repairs or extraordinary events, are excluded from the annual cap calculation.

Additional restrictions apply to vulnerable categories of employees. Pregnant women, employees - whether male or female - permanently caring for a child under the age of three, and lone parents permanently caring for a child under the age of 15 may not be ordered to work overtime; overtime may only be performed with their express consent.

Where a working time account or uneven distribution of working time has been introduced, overtime is not assessed on a weekly basis but at the end of the applicable reference period, which may range from 4 to 30 months depending on the arrangement and whether a collective agreement provides otherwise.

Finally, an employer may agree in writing with a senior manager in the direct managerial authority of the statutory body or a member of the statutory body, a senior manager in the direct managerial authority of such senior manager, or an employee performing conceptual, systemic, creative or methodological activities, or managing, organising or coordinating complex processes or extensive sets of highly complex equipment, that the salary already incorporates overtime of up to 150 hours per calendar year. In such cases, no separate overtime wage or overtime premium is payable for overtime within that scope, and the employee may not take compensatory time off for such overtime.

3. FORMS OF COMPENSATION: WHAT FORMS OF OVERTIME COMPENSATION ARE AVAILABLE UNDER APPLICABLE LAW (E.G., ADDITIONAL PAY, TIME OFF IN LIEU)? IS THERE A PRESCRIBED ORDER OF PREFERENCE BETWEEN THESE METHODS, AND TO WHAT EXTENT MAY THE PARTIES CONTRACTUALLY DEVIATE FROM THE STATUTORY RULES?

The Slovak Labour Code provides that an employee is entitled to the wage earned for overtime work together with an overtime premium of at least 25% of their average earnings. This is the default and statutory form of overtime compensation.

The Slovak Labour Code also permits an alternative form of compensation in the form of **compensatory time off**. Where the employer and the employee agree that compensatory time off will be provided instead of the overtime premium, the employee is entitled to time off corresponding to the number of overtime hours worked, and no separate overtime premium is payable in respect of those hours. The compensatory time off must be granted no later than four months following the month in which the overtime work was performed.

The law does not prescribe a strict order of preference between these two forms - monetary compensation is the default, and compensatory time off only arises on the basis of a mutual agreement between the parties. The employer is therefore not entitled to impose compensatory time off unilaterally.

As regards the permissibility of contractual deviation, the general principle is that deviations are only permitted in favour of the employee. A higher overtime premium than the statutory minimum may be agreed upon in a collective agreement or employment contract, but the statutory floor of 25% may not be contractually reduced. (see also Section 121(2) of the Labour Code as regards specific categories of senior and specialist employees whose salary may already incorporate overtime of up to 150 hours, as described under Question 2 above)

4. SANCTIONS AND LIABILITY: WHAT ARE THE LEGAL CONSEQUENCES FOR AN EMPLOYER WHO FAILS TO COMPLY WITH THE RULES ON OVERTIME WORK AND COMPENSATION? CAN SUCH NON-COMPLIANCE CONSTITUTE A CRIMINAL OFFENCE OR ADMINISTRATIVE/MISDEMEANOR INFRINGEMENT, AND WHO BEARS PERSONAL LIABILITY – THE LEGAL ENTITY, ITS STATUTORY REPRESENTATIVE, OR THE MANAGER DIRECTLY RESPONSIBLE FOR THE EMPLOYEE?

Failure to comply with the rules on overtime work and compensation may expose an employer to several forms of legal liability, at both the administrative and, in serious cases, criminal level.

The primary form of sanction is **administrative liability**. The labour inspection authorities, in particular the National Labour Inspectorate and the regional labour inspectorates, are empowered to impose fines on employers for violations of labour law, including rules on working time and overtime. Under the Slovak Labour Inspection Act, the standard ceiling for breaches of labour-law rules, including working time and overtime, is EUR 100,000. In cases of serious breaches which expressly include breaches of working-time and rest rules for employees in risk-category work and for protected groups such as pregnant women, juveniles and disabled employees a fine of up to EUR 200,000 may be imposed. The specific amount is determined by the seriousness of the breach, its duration, and the degree of fault. In addition, individual managers and statutory representatives may be personally fined up to four times their average monthly earnings. In addition to any fine, the employer remains obliged to pay the employee any outstanding wages and overtime premium, together with applicable default interest.

As regards **criminal liability**, this may arise primarily in cases of serious and repeated violations of employees' rights, for example where an employer systematically fails to pay wages or overtime premiums. The Criminal Code provides for the offence of non-payment of wages and severance pay, which may be committed by a natural person - typically the statutory representative or the responsible manager - where they intentionally fail to pay an employee the remuneration to which they are entitled.

With respect to **personal liability**, the position depends on the nature of the breach and the applicable legal framework. In the context of administrative liability, it is **the employer as a legal entity** that bears primary responsibility and upon whom the fine is imposed. In the context of criminal liability, however, responsibility falls on the specific **natural person** - generally the statutory representative of the company or the line manager directly responsible for compliance with labour law - who acted or failed to act intentionally. Slovak law does not at present provide for full corporate criminal liability, and criminal sanctions therefore attach to individuals rather than to the legal entity itself.

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