

INTERNAL DIRECTIVE
OF THE BRATISLAVA UNIVERSITY OF ECONOMICS AND BUSINESS

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**Remuneration structure at the Bratislava University of Economics
and Business**

2026

The Rector of the Bratislava University of Economics in Bratislava (hereinafter also referred to as "EUBA") issues this internal guideline entitled "Remuneration Structure at the Bratislava University of Economics and Business".

Article 1

Introductory provisions

1. This internal directive and the remuneration structure arising from it are issued in accordance with Act No. 552/2003 Coll. on the performance of work in the public interest, as amended, Act No. 553/2003 Coll. on the remuneration of certain employees performing work in the public interest and amending certain Acts, as amended (hereinafter also referred to as the 'Remuneration Act'), in accordance with Act No. 76/2026 Coll. on equal pay for men and women for equal work or work of equal value and amending certain Acts (hereinafter also referred to as the 'Equal Pay Act') and in accordance with Act No. 365/2004 Coll. on equal treatment and protection against discrimination and amending certain Acts, and Act No. 311/2001, as amended (the Labour Code).
2. This directive sets out the principles, rules and structure of the remuneration of EUBA employees. The purpose of this directive is to ensure that the employer fulfils its legal obligations regarding equal pay, and to establish and ensure transparent, fair, satisfactory and motivating rules for the remuneration of university employees.
3. This internal directive applies to:
 - a) all employees in an employment relationship with the EUBA, as well as persons carrying out work under agreements for work performed outside an employment relationship,
 - b) all components of remuneration, including the basic salary and any other monetary or non-monetary benefits provided by the employer to the employee in connection with the performance of their work. For the purposes of this Directive, an employee's post-related pay consists of a basic salary (standard pay), compensatory and post-related pay components (management allowance, shift allowance) and variable pay components (personal allowance, bonus).
4. This internal directive is binding for all EUBA employees.

Article 2

Definition of Terms

1. Work of the same nature or work of equal value is work carried out under an employment relationship which is the same or comparable in terms of complexity, responsibility and physical exertion, is performed under the same or comparable working conditions, and achieves the same or comparable levels of work performance and results.

2. Salary is a monetary payment made to an employee for work carried out in the public interest, comprising a basic salary (scale pay, allowances) or individual pay, as well as remuneration provided on the basis of agreements for work carried out outside an employment relationship and any other monetary or non-monetary benefits provided by the employer in connection with the performance of work.
3. The remuneration level is the total remuneration paid to an employee for a calendar year and its corresponding hourly rate.
4. An employee category is a group of employees performing the same work or work of equal value, established on the basis of the criteria set out in Article 3 of this Directive and in Annex 1 to this Directive.
5. The pay gap stands for a percentage between the average pay levels of men and women within the same category of employees.
6. The median pay level for men is the pay figure at which half of the men employed at the EUBA earn more and half earn less.
7. The median pay level for women is the pay level at which half of the women employed at the EUBA earn more and half earn less.
8. The median pay gap represents the difference between the median pay level for women and the median pay level for men, expressed as a percentage of the median pay level for men.
9. The quartile pay band involves dividing all employees into four groups according to their pay levels, from the lowest to the highest, with each group comprising approximately the same number of employees.
10. The remuneration structure is a set of rules, principles and criteria laid down in this directive, on the basis of which the EUBA determines the level and conditions of staff remuneration.

Article 3

Remuneration structure

1. The employer's remuneration structure, within the meaning of Section 3 of Act No. 76/2026 Z. z., relates to the value of a post based on statutory criteria (complexity, responsibility, physical demands and working conditions (main criteria)), as well as on the assessment of soft skills relevant to the performance of a specific work position (supplementary criteria)).
2. The main criteria for assessing the work include:
 - a) complexity – a criterion expressing the level of specialist knowledge, skills, abilities and qualifications required for the proper performance of the work. The assessment takes into account, in particular, the required education, professional experience, the scope of specialist knowledge, language skills and technical skills.
 - b) responsibility – a criterion expressing the extent of responsibility associated with the performance of a work position, particularly in the areas of staff management, financial management, decision-

making and the achievement of work outcomes. The assessment takes into account, in particular, the number of regular staff, budgetary responsibility, decision-making powers and responsibility for work performance.

- c) physical and mental strain – a criterion expressing the degree of physical and mental strain associated with the performance of work. The assessment takes into account, in particular, the physical demands of the work, the need for concentration, the level of stress, time pressure, the pace of work and the emotional strain arising from the nature of the work activities.
- d) working conditions – a criterion describing the conditions and environment in which work is carried out, including factors affecting safety, health and comfort at work. The assessment takes particular account of exposure to noise, extreme temperatures, an isolated working environment, risk factors, as well as work carried out in shifts, at night or outdoors.

3. Additional criteria include:

- a) social and communication skills – a criterion reflecting the objective requirements of a post in terms of communication, cooperation, coordination of activities and building working relationships with both internal and external parties. The assessment takes particular account of the scope and complexity of communication, representing the organisation externally, coordinating teams, caring for others, mediation, active listening, teamwork, conflict resolution and the ability to demonstrate empathy.
- b) leadership skills and team motivation – a criterion reflecting the job's requirements in terms of leading, guiding, developing and motivating employees or work teams. The assessment takes into account, in particular, the scope of managerial activities, the delegation of tasks, mentoring and coaching, support for staff's professional development, the coordination of teamwork, the achievement of team objectives, and the ability to manage change effectively.
- c) problem-solving skills and creative thinking – a criterion reflecting the job's requirements for analytical, conceptual and creative thinking when tackling work tasks and dealing with non-routine situations. The assessment focuses in particular on the ability to identify the causes of problems, analyse available information, propose and implement effective solutions, develop new procedures, adapt to changing circumstances and show initiative in improving work processes.
- d) digital and technological competences – a criterion reflecting the objective requirements of a job role regarding the use, management or development of digital tools, information systems and technological solutions necessary for the performance of the work. The assessment takes into account, in particular, the level of specialist technical knowledge, the extent of experience in working with specialised information systems, the ability to analyse and process data, to use digital technologies to optimise work processes, and to adapt to new technological solutions.
- e) responsibility for confidential information and personal data – a criterion expressing the extent of a post's responsibility for handling confidential, sensitive or legally protected information and for ensuring its protection against unauthorised access, disclosure or misuse. The assessment takes into account, in particular, the nature of the information being processed, the scope of access rights and the potential consequences of a breach of data protection obligations.

4. An employee performing work in the public interest is entitled to a salary under the conditions laid down in Act No. 553/2003 Z. z. The employer is obliged to place an employee in a pay grade (Section 5a of the Remuneration Act) based on the most demanding work activity in terms of complexity, responsibility, physical and mental strain, which the employee is required to perform in accordance with the type of work agreed in the employment contract and, within that framework, subject to the fulfilment of the qualification requirements necessary for its performance. The placement of an employee in a pay grade must be in accordance with the characteristics of that pay grade and in accordance with the catalogue (Government Regulation No. 341/2004 Z. z.)¹.
5. The criteria for assessing work under this directive are intended solely for the purposes of assessing work of equal value or work of the same value under the Equal Pay Act and to ensure the transparency of the remuneration system. These criteria do not replace the procedures laid down in specific legislation for the classification of employees into pay grades and pay steps, and do not affect their application. The criteria are applied objectively, in a gender-neutral manner and in a holistic way. None of the criteria may be given priority or overlooked without objective justification. The assessment under this point is based on Annex 1 – ‘Assessment factors and criteria for the objective evaluation of work, and the point ranges for categories and sub-categories of job positions’.
6. The assessment of the difficulty of work positions and the application of the criteria set out in this directive are carried out using an analytical points-based method in accordance with the methodological recommendations of the Ministry of Labour, Social Affairs and Family of the Slovak Republic. Each work position is assessed against set evaluation criteria. The resulting work difficulty score is expressed as a weighted score, which takes into account the importance (weight) of the individual criteria. The calculation is carried out by multiplying the weighting assigned to the criterion (%) by the marks awarded for the grade achieved. The overall rating for a work position is the sum of the weighted points from all the criteria applied.
7. Fixed point ranges have been established for the purpose of classifying work positions into the relevant pay grades. These ranges were derived by dividing the score interval between the organisation’s minimum and maximum possible scores into equal parts. A work position is classified in a specific pay grade if its total weighted points score falls within the pre-defined points range for that grade, as set out in Annex 2 to this directive.
8. Work evaluations and the application of the criteria set out in this directive are carried out by the employee’s line manager in collaboration with the HR/payroll department. The assessment process involves gathering supporting documentation, awarding marks or grades, and summarising the results. The line manager bases their assessment on the current job description, the demands of the work and the actual requirements of the position. It assigns the relevant grade/point value to each criterion based on the assessment table and determines the final work category for the position in question based on the total number of points. The resulting proposal for the classification of a position is submitted by the head of department to the statutory for approval, which will issue the final decision on the classification. The employee is informed of the outcome of the assessment of their job and of the reasons, based on the data, for the category assigned.

¹ The catalogue of work activities involving predominantly mental work in the performance of work in the public interest (Annex 1 to the Government Regulation) and the catalogue of craft, manual or handling work activities involving predominantly physical work in the performance of work in the public interest (Annex 2 to the Government Regulation).

9. The categories and sub-categories of Euba work positions are set out in Annex 2 to this Directive. The purpose of this annex is to ensure the transparency of the remuneration system, to establish objective criteria for determining salaries, and to eliminate disparities arising from gender or other forms of discrimination.
10. For the purposes of this directive, a summary matrix of weighting factors has been introduced to determine the overall value of the work positions held by EUBA employees. The assessment of the difficulty of work positions is based on an analytical evaluation of four key factors: the complexity of the work, the level of responsibility, the physical demands and the working conditions. Given the specific structure of the EUBA, which includes creative, managerial, specialist and support functions, differentiated weightings, expressed as percentages, are established for the factors across the 5 basic categories of employees for the purposes of the assessment. The weighting matrix set out above serves as a binding basis for the University's Evaluation Committee when assessing newly created positions or reviewing existing positions. The score thresholds based on this matrix are set out in Annex 2 to this directive.

Summary matrix of factor weights for categories of EUBA employees

Category of employees	The complexity of the work	Responsibility	Level of difficulty (mental / physical)	Employment conditions	In total
1. Creative staff	35%	35%	20% (mental)	10%	100%
(university lecturers, researchers)					
2. Managerial staff	30%	45%	20% (mental)	5%	100%
(highest level: vice-rectors, deans, deputy deans, bursar)					
3. Managerial staff	35%	35%	20% (mental)	10%	100%
(middle management: faculty secretaries, heads of departments, heads of sections, institutes and units, and directors of centres)					
4. Specialist and administrative staff	30%	30%	25% (mental)	15%	100%
(officers, managers, IT staff, accountants, HR staff, experts, lawyers)					
5. Operations staff	15%	20%		30%	100%

(maintenance staff, cleaners, receptionists, chambermaids, drivers, caretakers, shop assistants)			35% (physical)		
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Article 4

Basic, compensatory and variable salary components

1. **The basic salary (standard pay)** is the part of an employee's remuneration that is guaranteed to them; they are entitled to it because they carry out the agreed work and meet the specified conditions. By law, the amount corresponds to the pay grade based on the work performed and the pay step based on recognised professional experience, as well as the role held (management allowance) and other statutory conditions for the payment of statutory salary components (shift allowance, night work allowance, allowance for work on Saturdays, Sundays and public holidays).
2. The classification of employees into pay grades is governed by Section 5a of the Remuneration Act. Employees in Category 1 are remunerated and placed in pay grades in accordance with Annex 5 to Act No. 553/2003 Z. z. – Special pay scale for university lecturers and research and development staff (from 1 January 2026).
3. Employees in categories 2 to 5 are remunerated and placed in pay grades in accordance with Annex 3a to Act No. 553/2003 Coll. – Special pay scale for non-teaching staff (from 1 January 2026).
4. Placement on a pay scale (Section 6 of the Remuneration Act) is determined on the basis of the length of the employee's qualifying service. Employees are placed in one of 14 pay grades based on their years of service.
5. **Compensatory and performance-related components of salary** (management allowance, shift allowance, Saturday work allowance, Sunday work allowance, overtime allowance and public holiday allowance). A management allowance is granted to compensate for the performance of managerial duties and the increased level of responsibility borne by senior staff. The amount of the allowance is set as a fixed sum depending on the level of management and the complexity of the work, and is rounded up to the nearest 50 eurocents. A shift allowance is paid to compensate for the more difficult working conditions associated with working in two-shift, three-shift or round-the-clock operations. It is set as a fixed monthly amount depending on the shift pattern.
6. **The variable component of pay (personal allowance, bonus)** is that part of remuneration which serves as an incentive through which the employer manages staff performance and strengthens their commitment to achieving their objectives and tasks. Annex 3 to this directive sets out methodological guidelines on the payment of variable (supplementary) salary components.
7. The placement of a nursery school employee in a pay grade is governed by Act No. 138/2019 Coll. on teaching staff and specialist staff and Act No. 553/2003 Coll. on the remuneration of certain employees performing work in the public interest – Annex No. 4 to Act No. 553/2003 Coll. – Salary scales for teaching staff and increases in salary scales based on the length of recognised working experience (from 1 January 2026). Act No. 138/2019 sets out the qualification requirements (required education)

and classifies teachers into career levels (e.g. entry-level nursery school teacher, independent nursery school teacher). The employee is then placed in a salary grade depending on their level of education and specific work position.

8. Pursuant to Act No. 311/2001 Z. z. Of Labour Code the employee's wage must not be less than the minimum wage laid down in a specific regulation. Under the Act No. 663/2007 Coll. on the minimum wage, the employee's wage is topped up to the level of the minimum wage. The minimum wage top-up does not include bonuses, specific allowances and reimbursements, such as the wage supplement for working on Saturdays and Sundays, the wage supplement for overtime, the wage supplement for working on public holidays, and the wage supplement for night work.
9. The employee may be awarded a personal salary instead of a performance-related salary whilst carrying out particularly significant work activities or exceptionally demanding work tasks, as well as in connection with the performance of exceptional activities and tasks relating to the preparation, implementation and administration of projects funded under national and international support schemes, on the basis of a written proposal from the relevant head of department. The individual's salary must not be lower than the post-related salary to which the employee would be entitled under the Remuneration Act. The employee's salary is paid for as long as the reasons on the basis of which it was granted continue to apply. The basic salary awarded may be increased, reduced or withdrawn depending on the standard of performance of work tasks.

Article 5

Transparency and jobseekers' rights to information

1. The employer shall ensure that published job advertisements, job titles and job descriptions are worded in a gender-neutral manner and do not contain any elements of direct or indirect discrimination.
2. The process of selecting and recruiting staff must be based on objective, transparent and non-discriminatory criteria and must be conducted in a manner that ensures compliance with the principle of equal treatment and the right to equal pay for equal work or work of equal value.
3. Every work applicant has the right, even before the employment relationship begins, to receive information from the employer regarding:
 - a) the starting salary or the salary range for the position for which they are applying, whereby this salary must be determined on the basis of objective and gender-neutral criteria in accordance with this Directive,
 - b) the relevant provisions of the collective agreement governing remuneration, where the collective agreement applies to the position in question.
4. When determining the starting salary, the employer shall base its decision on the remuneration structure set out in this directive and on the job evaluation criteria, which ensure equal pay for equal work or work of equal value.

5. The employer shall provide the applicant with the information within a reasonable time.
6. Information on the starting salary is provided to the extent that it does not involve the disclosure of other employees' personal data.

Article 6

Transparency and employees' rights to information

1. Every employee has the right, upon submitting a written request, to receive information from their employer regarding:
 - a) their pay grade,
 - b) the average level of pay for employees, broken down by gender, within the category of employees performing the same work or work of equal value.
2. Information referred to in point 1(b) shall not be provided if its disclosure could lead to the identification of a specific employee's remuneration or to a breach of personal data protection. When providing information in accordance with this Article, the employer shall ensure that the data provided does not allow for the direct or indirect identification of a specific employee. When providing information, the employer shall ensure that the data is anonymised.
3. The employer shall provide the information referred to in point 1 in writing no later than two months from the date of receipt of the request.
4. If an employee considers the information provided to be inaccurate or incomplete, they have the right to request that it be supplemented, explained or clarified. The employer shall provide a further reasoned explanation and related details within 30 days of the date of receipt of such a request.
5. An employee may exercise their right to information under this Article either directly or through employee representatives, or, where appropriate, through the relevant body authorised to provide assistance in the field of protection against discrimination and equal treatment.
6. Once a year, the employer shall inform employees of their right to obtain information under this Article and of the procedure for exercising that right.
7. An employer must not prevent an employee from disclosing or sharing information about their pay or their pay level with another person.
8. The employer may require an employee to maintain confidentiality regarding information relating to the average level of remuneration referred to in point 1(b), where this is necessary to protect personal data or the legitimate interests of other employees.

Article 7

The employer's obligation to disclose information

1. In accordance with the provisions of this Article, an employer is obliged to provide the Ministry of Labour, Social Affairs and Family of the Slovak Republic (hereinafter also referred to as the 'Ministry of Labour') with a report on the remuneration of men and women (hereinafter also referred to as the 'remuneration report'), to the extent and in the manner laid down by a specific regulation.
2. The remuneration report contains data on the remuneration of men and women, presented in the format specified by a separate regulation, in particular broken down by categories of employees, job roles and other relevant indicators necessary for assessing pay gaps.
3. The employer shall ensure that the information provided in the remuneration report is complete, accurate, up to date and processed in accordance with the applicable data protection legislation.
4. The remuneration report shall be provided within the time limits, to the extent and in the format specified by a specific regulation or methodological guidance issued by the Ministry of Labour. The report is drawn up in accordance with the scope and methodology specified by the Ministry of Labour.

Article 8

Internal procedure for handling complaints and resolving disputes

1. The employee has the right to lodge a complaint if they believe that the principle of equal pay has been breached. The complaint must be submitted in written form or electronically via the department of wages or another designated contact person at the employer's organisation.
2. The employer shall ensure that complaints are investigated objectively and impartially by the department of wages, in cooperation with management and employee representatives. The complaint shall be dealt with without undue delay, no later than 30 days from the date of its receipt, with the possibility of a reasonable extension in justified cases.
3. The employee is entitled to assert their claims arising from a breach of the principle of equal pay in accordance with generally applicable legislation.
4. The employer is obliged to take appropriate measures to remedy any shortcomings identified and to ensure that any breach of the principle of equal pay is rectified.
5. The employer must not impose any sanctions, disadvantages, disciplinary measures, termination of employment or other forms of discrimination on an employee on the grounds that they have exercised their right to equal pay or lodged a complaint in this regard.
6. The burden of proof and the rules of evidence in claims arising from a breach of the principle of equal pay are governed by the Equal Pay Act and specific legislation.

Article 9

Final Provisions

1. This internal policy is updated as and when necessary, in particular in the event of changes to generally binding legislation, the University's internal regulations or organisational changes.
2. The employer shall regularly review the implementation of this directive and the effectiveness of the remuneration structure, in particular with regard to compliance with the principle of equal pay and the objectivity of the criteria applied, and shall, where necessary, take measures to remedy any shortcomings identified.
3. Criteria for the assessment of work in accordance with Article 3 of this Directive were discussed and agreed with staff representatives in accordance with Section 3 of the Equal Pay Act.
4. The directive is available to all university staff in printed form from the Department of Personnel and Social Affairs or from the Department of Labour Economics and the EUBA's department of wages.
5. This directive shall enter into force and take effect on the date of its signing.
6. Annexes 1, 2 and 3 form part of this internal directive.
7. Upon this internal directive coming into force, Internal Directive No. 3/2011 shall cease to have force.

In Bratislava, on 23. 9. 2026

prof. Ing. Ferdinand Daño, PhD.,
rector of the EUBA

Annexes

1. The structure of the assessment factors and criteria for the objective evaluation of work, and the point ranges for the categories and sub-categories of work positions
2. Work categories and sub-categories at the EUBA
3. Methodological guidance on the payment of variable (supplementary) salary components