

Meal allowances 2023 Slovakia



From 01.01.2023, on the basis of the published Measures No. 432/2022 of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, the amounts of meal allowances are changing as follows:

Amounts of meal allowances for domestic travels:

	From 01.09.2022 till 31.12.2022	From 01.01.2023
for the time zone from 5 up to 12 hours	6,40 €	6,80 €
for the time zone over 12 up to 18 hours	9,60 €	10,10 €
for the time zone over 18 hours	14,50 €	15,30 €

Meal vouchers in electronic form from 01.01.2023

From 1 January 2023, the Labor Code introduces the employer's obligation to provide employees,

- ✓ to whom he did not provide catering by providing one hot main dish and
- ✓ who chose catering in the form of a meal voucher,

with a meal voucher in electronic form.

The exception to the mandatory electronization of meal vouchers will be the situation when the use of a meal voucher in electronic form by an employee during a work shift at or near the workplace is not possible.

The impact on the amount of meal contributions provided to employees from 01.01.2023

The change in the amount of the meal allowance has an impact on the amount of contributions that the employer is obliged to provide to employees for meals according to the Labour Code (LC) or special regulations, as follows:

	In their own or contracted catering establishment (§ 152/3 LC)	Meal vouchers (MV) (§ 152/3 and 4 LC)	Financial contribution (FC) (§ 152/8 LC)	
			Part of the employees receives MV / part receives FC	All employees receive FC
Minimum mandatory value of meal allowance		EUR 5,10 (75% from EUR 6,80)		
Minimum mandatory amount of the meal contribution	55 % from the amount of the meal	EUR 2,81 (55% from 75 % from EUR 6,80)	the amount of FC should be the same as the amount the employer contributes to other employees on the MV min. EUR 2,81	EUR 2,81 (55% from 75 % from EUR 6,80)
Maximum amount of the meal contribution*	EUR 3,74 (55 % from EUR 6,80)	EUR 3,74 (55 % from EUR 6,80)	the amount of FC should be the same as the amount the employer contributes to other employees on the MV max.* EUR 3,74	EUR 3,74 (55 % from EUR 6,80)

*A contribution above this amount can be made to the employee from the social fund (tax exempt under Section 5(7)(b) of the Income Tax Act). Otherwise, the contribution above this amount is treated as a non-deductible expense for the employer and taxable income for the employee.

We would like to remind you that since it is necessary to provide employees with a meal contribution "in advance", these **new values should already be taken into account when providing meal contributions for January**, i.e. the meal contribution from 01.01.2023 should be **provided in advance** at higher values.

When ordering electronic meal vouchers (i.e. recharging meal credit cards) **for January**, it should be taken into account that the **minimum value of a meal voucher shall be EUR 5,10**.

In case of any additional questions, we are happy to be available for an individual consultation.