

# Meal allowances from 1.6.2023 Slovakia



From 01.06.2023, on the basis of the published Measures No. 171/2023 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 01.01.2023 till 31.05.2023	From 01.06.2023
for the time zone from 5 up to 12 hours	6,80 €	7,30 €
for the time zone over 12 up to 18 hours	10,10 €	10,90 €
for the time zone over 18 hours	15,30 €	16,40 €

## **The impact on the amount of meal contributions provided to employees from 01.06.2023**

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:

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	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		<b>EUR 5.48</b> (75 % from EUR 7.30)		
Minimum mandatory amount of the meal contribution	55 % from the amount of the meal	<b>EUR 3.02</b> (55 % from 75 % from EUR 7.30)	the amount of FC should be the same as the amount the employer contributes to other employees on the MV min. EUR 3.02	<b>EUR 3.02</b> (55 % from 75 % from EUR 7.30)
Maximum amount of the meal contribution*	<b>EUR 4.02</b> (55 % from EUR 7.30)	<b>EUR 4.02</b> (55 % from EUR 7.30)	the amount of FC should be the same as the amount the employer contributes to other employees on the MV max.* EUR 4.02	<b>EUR 4.02</b> (55 % from EUR 7.30)

\*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 June**, i.e. the meal contribution from 01.06.2023 should be **provided in advance** at higher values.

**When ordering electronic meal vouchers** (i.e. recharging meal credit cards) **for June**, it should be taken into account that the **minimum value of a meal voucher shall be EUR 5.48**.

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