

News Flash

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**Amount of subsistence allowance
will increase from September 1, 2022
in Slovakia**

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The Ministry of Labour, Social Affairs and Family of the Slovak Republic has published again new measurement regarding the amount of subsistence allowances. In accordance with the Travel Allowances Act, the measurement also regulates the amount of the subsistence provided on business trips.

This change also affects the amount of the subsistence provided to employees at a workplace in a form of meal vouchers or financial contributions.

The amendment to the Labour Act expands an option to provide financial contribution for meal instead of meal vouchers for all employees.

Until now, the employer was obliged to provide financial contribution for meal only to employees:

- who perform work at the workplace under conditions which exclude an obligation of the employer to provide meals to his employees (in the form of main course or meal voucher);
- to whom, regardless of the performance of the work and workplace, he can't provide meals at all – neither in his own catering facility / catering facility of another employer, nor in the form of meal voucher;
- who, on the basis of a medical certificate from specialised doctor, can't use any of the forms of meals provided to the employees due to health reasons;
- who perform home-office or telework and their employer can't provide them meals in his own catering facility or catering facility of another employee, or when a meal in form of main meal or meal voucher would be contrary to the nature of home-office or telework.

Changes in the law effective from March 1, 2021

From March 1, 2021, it will be possible to provide financial contribution for meal to employees other than those listed above, with an exception of those whom the employer provides meals in his own catering facility or a catering facility of another employer.

Since March, the employer will be obliged to allow his employees to choose between a meal voucher or a financial contribution for meal.

The employee is bound by his option for the period of 12 months from the day to which the option is bounded. Until the selection is made by the employee, the employer, based on his own decision, may provide the employee with meals in the form of a meal voucher or a financial contribution for meals.

The act clearly states in the amended provision that the details of the selection and

implementation of the employer's obligation to provide meals or to provide a financial contribution for meals on the basis of the selection may be laid down by the employer in an internal regulation. This means, that the employer may lay down in the internal regulation all rules concerning not only the choice of employees between these options, but also its implementation (i.e. the method of providing the meal vouchers and payment of the financial contribution). **As part of the current practice of paying financial contributions for meals, these were paid in cash** (i.e. some employees received meal voucher and some cash) **or its value was sent to the employee's account, usually together with the salary.** In this case, it is important to keep in mind that the financial contribution must be provided in advance and in real time, so that the employee can provide himself with a meal. At the same time, the employer must avoid a situation where employees receiving the financial contribution would be disadvantaged compared to those who

receive meal vouchers (e.g. due to the later payment of the contribution to the employee's account than the day the meal vouchers were handed over). Therefore, it will be necessary to set up a mechanism in the internal regulation so that both methods are unified in time and the only change for the employee occurs only in the form of financial contribution for meals which he receives from the employer.

Update: Amount of the subsistence allowance from September 1, 2022

If the employer contributes to the meals in the form of main meal or a meal voucher to other employees, the amount of the financial contribution for meals will be determined by the value in which the employer contributes to the meals in the form of main course or a meal voucher to other employees, along at least 55 % of the minimum possible value of the meal voucher (**EUR 4.80**). The financial contribution for meals is therefore currently at least **EUR 2.64**.

If the employer doesn't contribute to meals in the form of main meal or a meal voucher to other employees, the amount of the financial contribution for meals will be at least 55 % of the minimum possible value of the meal voucher, i.e. **EUR 2.64**, but not more than 55 % of the subsistence provided on a business trip lasting 5 up to 12 hours according to the Travel Allowances Act (**EUR 6.40**), i.e. **EUR 3.52**.

Amount of the subsistence allowance from May 1, 2022 to August 31, 2022

If the employer contributes to subsistence in the form of main meal or a meal voucher to other employees, the amount of the financial contribution for meals will be determined by the value in which the employer contributes to the meals in the form of main course or a meal voucher to other employees, along at least 55 % of the minimum possible value of the meal voucher (**EUR 4.50**). The financial contribution for meals is therefore currently at **EUR 2.48**.

If the employer doesn't contribute to meals in the form of main meal or a meal voucher to other

employees, the amount of the financial contribution for meals will be at least 55 % of the minimum possible value of the meal voucher, i.e. **EUR 2.48**, but not more than 55 % of the subsistence provided on a business trip lasting 5 up to 12 hours according to the Travel Allowances Act (**EUR 6**), i.e. **EUR 3.30**.

Amount of the subsistence allowance valid until April 30, 2022

If the employer contributes to the meals in the form of a main meal or a meal voucher to other employees, the amount of the financial contribution for meals will be determined by the value in which the employer contributes to the meals in the form of main course or a meal voucher to other employees, along at least 55 % of the minimum possible value of the meal voucher (EUR 3.83). The financial contribution for meals is therefore currently at least EUR 2.11.

If the employer doesn't contribute to meals in the form of main meal or a meal voucher to other employees, the amount of the financial contribution for meals will be at least 55 % of the minimum possible value of the meal voucher, i.e. EUR 2.11, but not more than 55 % of the subsistence provided on a business trip lasting 5 up to 12 hours according to the Travel Allowances Act (EUR 5.10), i.e. EUR 2.81.

In addition to the above-mentioned contribution, the employer can still provide the employee with a contribution from the social fund.

What about employers who have contracts with providers of meal vouchers

The amendment also considers employers who have concluded contracts with providers of meal vouchers. Pursuant to the transitional provisions, an employer who, before March 1, 2021 or in the period from March 1, 2021 to December 31, 2021, concluded a contract for the provision of meal vouchers with a food

service provider (note: issuers of meal vouchers) is obliged to allow employees to choose between

meal vouchers and the financial contribution for meals only after the expiry of this contract, but no later than January 1, 2022.

An employer with a signed contract can gain extra time to set up processes concerning the change. However, voluntary selection in case

of the existence of a valid contract with the meal vouchers issuer is not prohibited.

[Our lawyers from Accace Legal](#) are available to your service and ready to prepare an internal regulation for you.

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