

News Flash

September, 2023



**The amount of meal allowance
in Slovakia will increase
from October 1, 2023**

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On September 22, 2023, the Ministry of Labour, Social Affairs and Family of the Slovak Republic has published a new measure on the amount of meal allowance, which will come into effect as of October 1, 2023.

Based on the measure, the amount of the meal allowance increases for individual time zones as compensations **for employee send on a [business travel](#)**, due to the crease of price index of meals and non-alcoholic beverages in a hospitality.

Increase of the meal allowance for respective time zones

According to the measure of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, the amount of the meal allowance for individual time zones has increased as follows:

- for business trip lasting **5 – 12 hours**, the meal allowance increases from EUR 7.30 to **EUR 7.80**,
- for business trip lasting **12 – 18 hours**, the meal allowance increases from EUR 10.90 to **EUR 11.60**,
- for business trip lasting **more than 18 hours**, the meal allowance increases from EUR 16.40 to **EUR 17.40**.

Changes in the employer's contribution for meal

Since the proposed changes in the amount of meal allowance came into the force, **the employer's contribution for meal** provided according to the § 152 of Act no. 311/2001 Coll. of the Labour Code, as amended, would represent:

- at least 55 % of the food price or the minimum possible value of the meal voucher (EUR 5.85) i.e., **EUR 3.22**,

- not more than 55 % of the meal allowance provided on a business trip lasting 5 up to 12 hours according to the Travel Allowances Act (EUR 7.80) i.e. **EUR 4.29**.

The above-mentioned legislative changes may result in the need of the employer to adjust internal directives regarding the employer's contributions for meal.

Increase in the amount of basic reimbursement from July 1, 2023

The Ministry of Labour, Social Affairs and Family of the Slovak Republic has published the measure no. 247/2023 which increases the basic reimbursement for the **use of own motor vehicle** of the employee on business trip.

The amount of the **basic reimbursement for every 1 km of the journey** from July 1, 2023, changes as follows:

- two-wheelers vehicles and tricycles **EUR 0.071**,
- passenger road motor vehicles **EUR 0.252**.

The increase in meal allowance amounts and basic reimbursement amounts for business trip is established in § 8 par. 1 of Act No. 283/2002 Coll. on Travel Allowances as amended.

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