

News Flash

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The amount of meal allowance in Slovakia will likely increase from September 1, 2024

The amount of meal allowance will likely increase as of September 1, 2024

We would like to inform you about planned changes in the amount of a meal allowance in Slovakia, following the published preliminary information to a draft measure of the Ministry of Labour, Social Affairs, and Family of the Slovak Republic on the amount of meal allowance received for business trip. While the preliminary information (PI/2024/129) stated an effective date of August 2024, the legislative process LP/2024/310 published on 25.06.2024 proposes an effective date of September 1, 2024.

The purpose of the proposed measure is to increase the amount of the meal allowance for individual time zones as compensations **for employee send on a business travel**, due to the price index development of meals and non-alcoholic beverages in the hospitality.

Increase in the meal allowance in Slovakia for time zones

By the proposed measure of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, the amount of the meal allowance for individual time zones shall be increased as following:

- for business trip lasting **5 – 12 hours**, it shall increase from EUR 7.80 to **EUR 8.30**,
- for business trip lasting **12 – 18 hours**, it shall increase from EUR 11.60 to **EUR 12.30**,
- for business trip lasting **more than 18 hours**, it shall increase from EUR 17.40 to **EUR 18.40**.

Employer's contribution for meal

The proposed changes in the amount of meal allowance will affect **the employer's contribution for meal** provided according to the § 152 of Act no. 311/2001 Coll. of the Labour Code, as amended:

- at least 55 % of the food price or the minimum possible value of the meal voucher (EUR 6.23) i.e., **EUR 3.43**,
- 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 8.30) i.e., **EUR 4.57**

The above-mentioned legislative changes may lead to the require of the employer to adjust the internal directive regarding employer's contributions for meal.

Increase in the amount of basic allowance (kilometres fee) from May 1, 2024

The Ministry of Labour, Social Affairs and Family of the Slovak Republic issued a measure no. 73/2024 which increases the basic compensation for the **use of motor vehicles** during business trip with effectiveness from May 1, 2024.

The amount of the **basic allowance per each 1 km of the journey** from May 1, 2024, is:

- one-track vehicles and tricycles **EUR 0.075 EUR**,
- passenger road motor vehicles **EUR 0.265**.

Increase in the amount of meal allowance and the basic allowance for business trip is provided in § 8 par. 1 of Act no. 283/2002 Coll. on travel allowances, as amended.

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