

News Flash

9th April 2018



**Suggested changes of value
of meal vouchers in Slovakia**

Suggested changes of value of meal vouchers in Slovakia

We would like to inform you, that the Ministry of Labour and Social Policy of Slovak Republic submitted a draft measure of meal allowance, by **which the sum of meal allowance as well as the compensation for the employee during the business trip should increase**, following up the prices of food and nonalcoholic beverages as a compensation for an employee at the business trip. We will keep you informed about the progress and the final results.

Planned increase of the value of meal vouchers

The minimum value of a meal voucher has to be 75% of meal allowance during the business trip of 5 to 12 hours. The value of the meal voucher should increase by 22 cents, from EUR 3.38 to EUR 3.60.

Meal allowance in Slovakia is exempt from health and social insurance as well as from income tax.

Employer shall contribute to employees' meal vouchers at least by 55% of its value. It means that when an employer gives to the employee a EUR 3.60 meal voucher, the employer contributes with EUR 1.98 and employee with EUR 1.62. The sum of EUR 1.62 is deducted from the employee's income.

Employer must pay his contributions at his expenses that are tax expenses. Employer may pay only the part or the total sum of the meal voucher. The most common example is when an employer pays the part from social fund and the part is paid by an employee.

The decision for the contribution from social fund is advantageous from the reason that this contribution is tax-free.

Planned increase of the value of meal vouchers

Employer affects by his decision the sum, that must be paid by the employee.

Example A

- Value of meal voucher: 3.60 €
- Mandatory contribution of an employer 55%: EUR 1.98
- Contribution from social fund: EUR 0 €
- Employee: EUR 1.62

Example B

- Value of meal voucher: EUR 3.60
- Mandatory contribution of an employer 55%: EUR 1.98

- Contribution from social fund: EUR 0.62
- Employee: EUR 1

Example C

- Value of meal voucher: EUR 3.60
- Mandatory contribution of an employer 55%: EUR 1.98
- Contribution from social fund: EUR 1.62
- Employee: EUR 0

Business trip

In case when an employee is on the business trip, he does not have any entitlement to meal voucher, but to meal allowance, that should be changed during the internal trip as well.

Sum of meal voucher depends on the duration of business trip and in case of internal trips. According to the new rules it should be calculated as follows:

- 5-12 hours: EUR **4.80**
- 12-18 hours: EUR **7.10**
- More than 18 hours: EUR **10.90**

Meal allowance is tax-free.

Entitlement to meal vouchers

Employers are bound by law to secure meals for employees working full-time. Meals must meet the basic principles of good nutrition and must be available at work or in its immediate vicinity.

For that purpose, the employer may:

- create own canteen in the company;
- use another company's canteen, that is in its immediate vicinity or
- provide meal vouchers/ cards.

The employer decides about the way of eating, it means that if the employer creates a canteen in the company, the employee should eat there and has no right to meal vouchers, even if he decides otherwise.

In case of meal vouchers, the employee has an entitlement to the meal vouchers for every day, when he was working more than 4 hours.

In case, when the employee is not working more than 4 hours, even in case of part-time job, he has no entitlement to the meal vouchers.

In some cases, the part-time employees work more than 4 hours per day. They may work 5 hours daily 4 days per week, then they have an entitlement to meal vouchers for 4 days.

If the employee works more than 11 hours, the employer may give him a meal voucher extra, but it is not an obligation.

The employer may, after discussion with employees' representatives, provide employees working on agreement on the same terms and conditions as employees. If representatives agree, it is possible to consider this expense as tax.

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