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Ministry of Labour, Social Affairs and Family of the Slovak Republic

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Travel allowances

An employer is obliged to reimburse employees for **expenses incurred in connection with the performance of their work**.

The conditions applicable to the reimbursement of expenses and the provision of other benefits are regulated by [Act No 283/2002 Coll. on travel allowances](#).

The Act on travel allowances precisely defines the legal acts that give rise to the right to demand reimbursement of expenses and the group of persons who have such a right. A distinction is made between allowances that are claimable and non-claimable (optional) by employees.

The rates of minimum wage entitlements guarantee that the employee is paid at least a certain minimum amount, depending on the **difficulty of the work performed**. Minimum wage entitlements apply only if the conditions of remuneration of employees are not agreed in the collective agreement (Section 120 of the Labour Code).

The rates of minimum wage entitlements are set for **six degrees of work difficulty** and are calculated by multiplying the minimum wage amount by **the minimum wage coefficient valid for the respective degree of difficulty**.

Sending employees on business trips

When sending an employee on a business trip, it is necessary to consider, in the first place, Section 57(1) of the Labour Code giving employers the right to send employees on business trips for the time necessary.

The employee's consent is required if the employee is to be sent on a business trip outside the municipal district of the employee's regular workplace or residence.

The employer **does not need the employee's consent to a business trip** if:

- it is a business trip within the municipal district of the employee's regular workplace or residence;
- it may be inferred directly from the agreed type of work or place of work that the employee will need to make business trips;
- the employee has agreed in the employment contract that they may be sent on business trips.

The maximum duration of a business trip is not specified by law. Its duration is generally limited to the time strictly necessary. The tasks to be performed on a business trip, however, must always be temporary.

The work to be performed on a business trip may not go beyond the type of work agreed in the employment contract.

Pursuant to Section 57(2) of the Labour Code, a temporarily assigned employee may, during the term of temporary assignment to an end-user employer, be sent on a business trip by the end-user employer only; outside the period of temporary assignment, the employee may be sent on a business trip by the employer or the temporary employment agency.

Manner and form of sending employees on a business trip

The employer **shall specify in writing**:

- where the business trip starts;
- place of work performance;
- duration;
- type of transportation; and
- where the business trip ends;

In practice, various forms are used for sending employees on a business trip and for laying down the conditions of business travel, such as 'Travel order' or 'Business trip instruction'.

The Act on travel allowances does not require employers to use a specific form as a binding form.

It is up to each employer to decide whether they will use a standard form available on the market or they will draw up their own form (using a structure, format and content of their choice).

Duration of business trip

A business trip is for a limited period of time **from the moment of embarking on a business trip until the end of the trip**.

A business trip always lasts longer than the time actually worked on the business trip.

The duration of a business trip includes:

- the time taken to travel from the place of embarking on the business trip to the place of work performance;
- the time actually worked; and
- the time taken to arrive at the place where the business trip ends.

Regular workplace of an employee

When an employee performs work in a place other than their regular workplace, that employee is deemed to be on a business trip.

The employee's regular workplace is, in the first place, the place agreed in writing between the employee and the employer. Only if no such place has been agreed, the place of work performance agreed in the employment contract shall be regarded as the employee's regular workplace (Section 43(1)(b) of the Labour Code).

More than one place of work performance (municipality, organisational unit or other specification of a place) may be agreed in the employment contract. From the point of view of the right to travel allowances for business trips, however, only one place of work performance should be regarded as the regular workplace.

The agreed regular workplace of an employee whose workplace is changed frequently due to the nature of their profession, can also be the place of their (temporary or permanent) residence.

The act on travel allowances contains a clear and separate definition of the regular workplace for the purpose of providing travel allowances to a temporarily assigned employee who is sent on a business trip during the period of temporary assignment (such an employee may be sent on a business trip by the end-user employer only). **The regular workplace** of a temporarily assigned employee for the purposes of business trips made during the period of temporary assignment **is the place of work performance agreed pursuant to Section 58(5) of the Labour Code in the temporary assignment agreement or in the employment contract.** For this purpose, the general arrangement concerning regular workplace contained in Section 2(3) of the Act on travel allowances **does not apply to temporarily assigned employees**, i.e. a different place cannot be agreed as the regular workplace of temporarily assigned employees; if a temporarily assigned employee belongs to the group of employees whose workplace is changed frequently due to the nature of their profession, the place of their (permanent or temporary) residence cannot be agreed as the regular workplace either.

Claimable travel allowances

Claimable travel allowances are **allowances that the employer is obliged to provide to the employee.** When claiming these allowances, the employee must meet the conditions stipulated by law.

Claimable travel allowances **are not subject to income tax from dependent activity** if paid in connection with the performance of dependent work up to the amount to which the employee is entitled.

Non-claimable travel allowances

Non-claimable travel allowances are **allowances that the employer is not obliged to provide to the employee.** Their provision is based on an agreement between:

- the employer and the employee in the employment contract or other written agreement;
- the employer and the trade union, i.e. their provision is agreed in the collective agreement; or
- their provision is left to the discretion of the employer (e. g. on the basis of an internal regulation).

Non-claimable travel allowances **are subject to tax** and are included in the employee's taxable income.

When are travel allowances provided?

- Business trip ([domestic business trip](#), [business trip abroad](#));
- temporary assignment of an employee to perform work for an end-user employer (a 'temporary assignment');
- secondment of an employee to a Member State of the European Union (a 'secondment to an EU Member State');
- commencement of an employment relationship, civil service relationship or a similar working relationship (a 'commencement of employment relationship');
- [performance of work abroad](#);
- travel to the regular workplace and back in connection with the extraordinary performance of work outside the shift plan (a 'travel outside the shift plan');
- a business trip of a temporarily assigned employee on which they may be sent by the end-user employer only.

Group of persons to whom travel allowances are provided

- [Employees](#) in an employment relationship or in a [civil service relationship](#), unless provided otherwise by special regulation,
- members of a cooperative, if the employment relationship is a precondition for being a member according to the statutes;
- natural persons working on the basis of [agreements for work performed outside the employment relationship](#), if agreed in the agreement for work performed outside the employment relationship (agreement for work performance, agreement for work, agreement on part-time work by students - Part IX of the Labour Code),
- persons listed in the Act on travel allowances (e.g. foreign workers making business trips with a Slovak employer on the basis of an agreement on the mutual exchange of employees - Section 17, family members of employees, whose place of work performance agreed in the employment contract is abroad - Part IV),
- persons referred to in a special regulation (e.g. mayors of towns and municipalities, deputies of the municipal council, chairman of a higher territorial unit, deputies of a higher territorial unit, auditors, tax advisers, etc.),
- persons who are appointed or elected to the bodies of a legal entity and are not in an employment relationship with the legal entity (members of the board of directors, supervisory board, management board, advisory body or coordinating body, managing director, etc.),
- persons who perform tasks for a legal person or a natural person and are not in an employment relationship or other working relationship with that legal person or
- natural person if it is agreed that they will be provided with travel allowances (e.g. volunteers in civic associations),
- employees temporarily assigned to perform work for the end-user employer according to Section 58 of the Labour Code.

Domestic business trip

An employee sent on a domestic business trip is entitled to the following **claimable allowances**:

- reimbursement of documented transportation expenses;
- reimbursement of documented accommodation expenses;
- meal allowance;
- reimbursement of documented necessary incidental expenses;
- reimbursement of documented transportation expenses for family visits

Sections 4 and 5 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented transportation expenses

Transportation expenses are all **transport-related expenses incurred by an employee in connection with a domestic business trip**:

- travel tickets;
- flight tickets;
- couchette tickets;
- sleeper car tickets;
- taxi fare (please note: a taxi fare is often wrongly considered to be necessary incidental expense)
- local regular public transport.

When recognising transport expenses it is always necessary to take into account which **type of transport was specified by** the employer for domestic business trips before sending the employee on a domestic business trip.

When claiming transport expenses, the employee shall submit a document proving the cost of using the specified method and type of transport. All submitted documents must correspond to the time and place of the domestic business trip.

In the event that the employee is unable to document the transportation expenses (e.g. lost receipts), **the employer may recognise these expenses even if undocumented** (Section 35(1) of Act No 283/2002 Coll. on travel allowances) taking into account the method of transport that the employee was instructed to use for the domestic business trip.

Section 4 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented accommodation expenses

Employees are entitled to the reimbursement of proven accommodation expenses. The Act on travel allowances does not set any limits for accommodation expenses and no such limits may be set by employers in their internal policies. **Employees are always entitled to proven accommodation expenses.**

The employer can influence the amount of accommodation expenses only by arranging the employee's accommodation on the domestic business trip. The employee is obliged to stay in the accommodation booked by the employer.

The employer may, in the domestic business trip instructions, instruct the employee to use a certain **type of accommodation** (hotel up to a certain category, hostel, boarding house, etc.) but may not set a financial limit for accommodation. If the employee is not able to use the specified type of accommodation at the particular place of the domestic business trip, they shall always be entitled to the reimbursement of proven accommodation expenses (based on receipt).

Expenses for accommodation are proven by means of (a bill from a hotel or private accommodation facility).

The employer is obliged to require the employee to submit a receipt for accommodation and in case of loss, demand the issuance of a copy thereof. If a copy of the receipt for accommodation cannot be obtained, the employer may recognise the expense even without proof (Section 35(1) of Act No 283/2002 Coll. on travel allowances).

Section 4 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented necessary incidental expenses

Necessary incidental expenses are all other **expenses incurred by the employee in connection with:**

- **the performance of work duties on a domestic business trip** (e.g. cost of telephone, fax, internet usage, entrance ticket to exhibition or trade fair) or
- **the conditions of a domestic business trip** (e.g. fee for the use of a garage, parking fee, cheque exchange fee, motorway or tunnel toll, ferry fare).

The scope of these expenses is not defined in the act on travel allowances. The necessity and effectiveness of incurring specific expenses is assessed by the employer.

In the event that the employee is unable to document the necessary incidental expenses (e.g. lost receipts), the employer may recognise such expenses even if undocumented (Section 35(1) of Act No 283/2002 Coll.).

Section 4 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented transportation expenses for family visits

Conditions for providing reimbursement of transportation expenses for family visits

- Employees are entitled to the reimbursement of documented transportation expenses only.
- Reimbursement is provided on the condition that the business trip lasts more than 7 consecutive calendar days according to the business trip instruction.
- In terms of time, reimbursement is provided once a week. It may, however, be agreed that reimbursement is provided for a longer period not exceeding 1 month (e.g. once every 10 or 14 days). Such a longer period may be agreed in the employment contract (the period may be different for each employee), in the collective agreement (between the employer and a trade union) or in another written agreement with the employee.
- As a principle, reimbursement is provided for travel to the place of (temporary or permanent) residence of the family. The employer may agree with the employee to reimburse the cost of travel to another place in Slovakia, where the family is staying (e.g. during holidays, vacations, etc.).

The business trip is interrupted for the duration of a family visit. Therefore, it is necessary that the employer determines the time of interruption of the business trip precisely and the time when the business trip continues in order to determine correctly the amount of meal allowance on the day of interruption and on the day of continuation of the business trip.

The employee's family is their spouse, own children, adopted children, children placed into the employee's care instead of the parents by a valid order of the competent authority, own parents, adoptive parents, guardians, foster parents, or other persons living in a common household with the employee, provided their (permanent or temporary) residence is in the territory of the Slovak Republic.

Section 4 of Act No 283/2002 Coll. on travel allowances

Meal allowance

Employees are entitled to a meal allowance if they are on a business trip **lasting at least 5 hours on 1 calendar day.** The meal allowance is set as a fixed amount for various time bands and, for this reason, the use of the allowance by the employee does not need to be documented.

The duration of a domestic business trip on each calendar day is divided into three time bands:

- 5 to 12 hours,
- over 12 and up to 18 hours,
- over 18 hours.

A meal allowance is provided on a domestic business trip for each calendar day of the trip based on the duration of the business trip on that calendar day.

Meal allowance for a special group of employees

If an employee makes several domestic business trips in 1 calendar day, the entitlement to a meal allowance is assessed for each business trip separately.

In the case of a domestic business trip lasting several days, the entitlement to a meal allowance is assessed separately for each day.

If an employee whose workplace is changed frequently due to the nature of their profession makes

- several business trips during a calendar day, each lasting less than 5 hours and the total duration of these business trips is 5 hours or more, the employee is entitled to a meal allowance for the total duration of these business trips,
- a business trip during 2 calendar days, lasting less than 5 hours on each calendar day and at least 5 hours in total, the employee is entitled to a meal allowance in the amount set for the time band of 5 to 12 hours,
- several business trips during one working shift extending over 2 calendar days, each lasting less than 5 hours and the total duration of these business trips is 5 hours or more, the employee is entitled to a meal allowance for the total duration of these business trips.

The following may be agreed in the employment contract or in the agreement for work performed outside the employment relationship with an employee whose workplace is changed frequently due to the nature of their profession:

- other conditions for the provision of a meal allowance compared with those provided for by law;
- lower amounts of meal allowance compared with the state-guaranteed amount, but by 5 % as a maximum

(Section 5 of Act No 283/2002 on travel allowances)

Provision of free meals

Free meals must be provided under the following conditions:

- employees do not incur any expenditure on the meals provided;
- meals must be provided to employees in a provable manner,
- there is no set value (or price) of free meals; meals are provided as a non-monetary benefit.

Provision of all free meals means the provision of **three main meals** during a domestic business trip on a calendar day (i.e. breakfast, lunch and dinner).

An employer will not pay the meal allowance to an employee if the employee on a domestic business trip has been demonstrably provided with all free meals.

Provision of some free meals means the provision of **one or two main meals** during a domestic business trip on a calendar day (e.g. only lunch, only dinner, breakfast and lunch, etc.).

An employer will **reduce** the claimable meal allowance paid to an employee if the employee on a domestic business trip has been demonstrably provided with some free meals (e.g. only lunch, but the full amount).

The following is not considered to be the provision of free meals:

- provision of the usual hospitality (coffee, sandwiches, mineral water, etc.). A meal allowance is provided to employees so that they can pay for hot meals.
- granting of various 'meal vouchers' or 'luncheon vouchers' to employees. In this case, employees receive a certain monetary value in the form of a 'voucher' and are not provided with meals (e.g. lunch).

Reduction of meal allowance

The meal allowance is reduced by a nominal value calculated from the meal allowance for the time band of over 18 hours.

- By 25 % for a free breakfast.
- By 40 % for a free lunch.
- By 35 % for a free dinner.

If a meal allowance is provided in the amounts according to Decree No 176/2019 Coll. of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, the meal allowance to which an employee is entitled on a calendar day will be reduced by the following amounts if the employee is provided with:

- breakfast by € 90 ($€1.60 \times 25\% = € 90$),
- lunch by € 64 ($€1.60 \times 40\% = € 64$) a
- dinner by € 06 ($€1.60 \times 35\% = € 06$).

It should be noted in connection with the calculation of the nominal rate of reduction of the meal allowance for free breakfast, free lunch and free dinner that the **calculated nominal rate of reduction is not rounded**; according to Section 5(10) of the Act on travel allowances, only the **calculated resulting meal allowance** is rounded up to the **nearest euro cent**. In this way, the meal allowance for each calendar day is rounded separately; the meal allowance for the business trip as a whole is not rounded.

Resulting meal allowance = entitlement to a meal allowance for a given time band within a calendar day - calculated rate of reduction for meals provided free of charge (breakfast, lunch, dinner) without rounding.

If other conditions for the provision of a meal allowance are agreed between an employee and an employer, the nominal rate of reduction for breakfast, lunch and dinner is calculated from the highest amount of meal allowance agreed between the employee and the employer.

The calculated rate of reduction is not rounded. The calculated meal allowance is subsequently rounded up to the nearest euro cent.

The meal allowance is reduced by the calculated nominal reduction rate. The reduction is applied to the meal allowance to which an employee is entitled on a calendar day according to the duration of the domestic business trip.

Reasons for not applying a reduction to the meal allowance

The meal allowance is not reduced if free meals were arranged **but the employee was not able to enjoy the meals for serious and justified reasons beyond their control** (e.g. earlier departure of aircraft, performance of tasks for the employer at the time when free meals were served, etc.).

If an employee was not able to consume the meals or breakfast provided for reasons beyond their control, they have the right to state these reasons in the expense report on the domestic business trip and this aspect will be assessed by an authorised employee of the employer.

(Section 5 of Act No 283/2002 Coll. on travel allowances)

No meal allowance provided during domestic business trip interruption

Employees are not entitled to the meal allowance during:

- an agreed interruption of the domestic business trip at an employee's request before the commencement of work on the business trip or after finishing work on the business trip (Section 3(2));
- an interruption of the domestic business trip due to a family visit (Section 4(1)(e)).

(Section 5(10) of Act No 283/2002 Coll. on travel allowances)

Scope of non-claimable allowances

The employer may provide an employee sent on a business trip in Slovakia with the following **non-claimable allowances**:

- meal allowance or free meals (Section 5(3) of Act No 283/2002 Coll. on travel allowances);
- other and higher allowance payments (Section 9 of Act No 283/2002 Coll. on travel allowances).

A meal allowance or free meals on a domestic business trip lasting less than 5 hours:

- a meal allowance in cash up to the amount of the meal allowance valid for the time band from 5 to 12 hours;
- free meals (e.g. free lunch).

Other and higher allowance payments may only be provided by employers paying remuneration to their employees pursuant to the Labour Code (Section 9 of Act No 283/2002 Coll. on travel allowances)

Foreign trip

An employee sent on a foreign business trip is entitled to the following **claimable reimbursements**:

- reimbursement of documented transportation expenses (Section 4(1)(a), Section 7, Section 15 of Act No 283/2002 Coll. on travel allowances),
- reimbursement of documented accommodation expenses (Section 4(1)(b) of Act No 283/2002 Coll.),
- reimbursement of necessary incidental expenses (Section 4(1)(d) of Act No 283/2002 Coll.),
- foreign medical expenses insurance (Section 11(1) of Act No 283/2002 Coll.),
- compulsory or recommended vaccination (Section 11a of Act No 283/2002 Coll.),
- compensation for family visit travels (Section 12 of Act No 283/2002 Coll.), meal allowance (Section 13 of Act. No 283/2002 Coll.).

Reimbursement of documented transportation expenses

Transportation expenses are **transport-related expenses incurred by an employee in connection with a foreign business trip**, namely:

- travel tickets;
- flight tickets;
- couchette tickets;
- sleeper car tickets;
- a taxi fare (please note: a taxi fare is often wrongly considered to be a necessary incidental expense)
- local regular public transport.

When recognising transport expenses, it is always necessary to take into account which **type of transport was specified** by the employer for domestic business trips before sending the employee on a foreign business trip.

When claiming transport expenses, the employee shall submit a document proving the cost of using the specified method and type of transport. All submitted documents must be correct from the aspect of time and content; i.e. they must correspond to the time and place of the foreign business trip.

In the event that the employee is unable to document the transportation expenses (e.g. lost receipts), **the employer may recognise these expenses even if undocumented** (Section 35(1) of Act No 283/2002 Coll. on travel allowances) taking into account the method of transport that the employee was instructed to use for the foreign business trip.

Reimbursement of documented accommodation expenses

Employees are entitled to **the reimbursement of proven accommodation expenses**. The Act on travel allowances does not set any limits for accommodation expenses and no such limits may be set by employers in their internal policies. Employees are always entitled to proven accommodation expenses.

The employer can only influence the amount of accommodation expenses by arranging accommodation for the employee on the foreign business trip. The employee is obliged to stay in the accommodation facility booked by the employer.

The employer may, in the foreign business trip instructions, **instruct the employee to use a certain type of accommodation** (hotel up to a certain category, hostel, boarding house, etc.) but may not set a financial limit for accommodation. If the employee is not able to use the specified type of accommodation at the particular place of the business trip abroad, they shall always be entitled to the reimbursement of proven accommodation expenses (against receipt).

Expenses for accommodation are proven by a receipt (a bill from a hotel or private accommodation facility).

The employer is obliged to require the employee to submit a receipt for accommodation and in case of loss, demand the issuance of a copy thereof. If a copy of the receipt for accommodation cannot be obtained, the employer may recognise the expense even without proof (Section 35(1) of Act No 283/2002 Coll. on travel allowances).

Reimbursement of documented necessary incidental expenses

Necessary incidental expenses are all other expenses incurred by the employee **in connection with**:

- **the performance of work duties on a business trip abroad** (e.g. cost of telephone, fax, internet usage, entrance ticket to exhibition or trade fair) or
- **the conditions of a business trip abroad** (e.g. fee for the use of a garage, parking fee, cheque exchange fee, motorway or tunnel toll, ferry fare).

The scope of these expenses is not defined in the act on travel allowances. The necessity and effectiveness of incurring specific expenses is assessed by the employer.

In the event that the employee is unable to document the necessary incidental expenses (e.g. lost receipts), the employer may recognise such expenses even if undocumented (Section 35(1) of Act No 283/2002 Coll. on travel allowances).

Medical expenses insurance

The employee is **entitled to reimbursement of foreign medical expenses insurance** when sent on every business trip abroad, regardless of the country to which it is made (it does not matter whether the trip is made to a European Union country or to the rest of the world).

This reimbursement is expressly provided for **medical expenses insurance** only. It does not extend to the whole travel insurance package, which also includes other types of insurance.

In practice, medical expenses insurance can be taken up in different ways:

- the employee is insured by the employer individually,
- the employer may sign a group insurance contract with an insurer (this option is more advantageous for employers who frequently send their employees on business trips abroad),
- the employee takes out their own insurance (payment to the relevant commercial insurer is recognised as an expense; proof of payment is the insurance policy issued by the insurer to the insured confirming the insurance contract).

Section 11(1) of Act No 283/2002 Coll. on travel allowances

Reimbursement of expenses for compulsory and recommended vaccination

Employees shall be **entitled to reimbursement of the expenses for compulsory and recommended vaccination** under the following conditions:

- for foreign business trips to tropical areas or areas otherwise posing a health risk and
- vaccination in these areas is mandatory or recommended by the World Health Organization or the Public Health Authority of the Slovak Republic.

Section 11(1) of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented transportation expenses for family visits

Reimbursement of transportation expenses for family visits to the place of (temporary or permanent) residence or to another agreed place of stay of the family in the Slovak Republic is provided **on the basis of a written agreement between the employer and the employee made before the business trip abroad.**

The employer may agree in writing with the employee before the business trip abroad to provide for example:

- all allowances in the same amount and extent as for a business trip abroad, or
- some allowances only (e.g. reimbursement of transportation expenses, 50 % of the meal allowance, pocket money, etc.).

The employee's family is their spouse, own children, adopted children, children placed into the employee's care instead of the parents by a valid order of the competent authority, own parents, adoptive parents, guardians, foster parents, or other persons living in a common household with the employee, provided their (permanent or temporary) residence is in the territory of the Slovak Republic.

Meal allowance

Meal allowance on a business trip abroad is provided for each calendar day of the duration of the business trip outside the territory of the Slovak Republic depending on the duration of the trip on that day.

The duration of a foreign business trip on each calendar day is divided into three time bands:

- up to and including 6 hours,
- over 6 hours to 12 hours and
- over 12 hours.

Unlike in the case of a domestic business trip, **there is no lower time limit for the entitlement to the meal allowance** for a business trip abroad.

If an employee makes several business trips abroad in one calendar day, the entitlement to a meal allowance is assessed for each business trip separately. (Section 13 of Act No 283/2002 on travel allowances)

For each business trip abroad, the employee is entitled to a meal allowance **in euros or in a foreign currency**, regardless of the duration of the trip. (Section 16 of Act No 283/2002 on travel allowances)

Amount of a meal allowance in euros or in a foreign currency

Decree No 401/2012 Coll. of the Ministry of Finance of the Slovak Republic, which applies from 1 January 2013, sets the basic rates of meal allowance in foreign currencies for business trips abroad.

An employee is entitled to a meal allowance in the amount of:

- the basic rate of meal allowance if the foreign business trip outside the territory of the Slovak Republic lasted more than 12 hours within a calendar day;
- 50 % of the basic rate of meal allowance if the foreign business trip outside the territory of the Slovak Republic lasted from 6 hours up to and including 12 hours within a calendar year;
- 25 % of the basic rate of meal allowance if the foreign business trip outside the territory of the Slovak Republic lasted up to and including 6 hours within a calendar day.

Meal allowance and transit through several countries within a calendar day

When transiting through several countries within a calendar day, the meal allowance in euros or in a foreign currency for that calendar day of the foreign business trip shall be provided:

- in the amount and currency of the meal allowance set for the country in which the employee spends the most hours in that calendar day; and
- if the employee spends the same number of hours in several countries on a calendar day, the employer shall provide the meal allowance in euros or in a foreign currency so that it is more advantageous for the employee.

When providing a meal allowance in euros or in a foreign currency, employers must observe the principle requiring them to provide, within one calendar day and a business trip abroad, a meal allowance in euros or in a foreign currency only **in the amount corresponding to the relevant time band (link to 'Meal allowance' above)**, i.e. regardless of the countries where the employee was staying. Section 13(5) of Act No 283/2002 Coll. on travel allowances

Decisive time for transition between countries

- **In the case of road or rail transport** The time of crossing the border between countries for the purpose of providing a meal allowance in euros or in a foreign currency is the real time when borders were crossed, which the employee is obliged to state in the expense report.
- **In the case of air transport** The time of crossing the border between countries for the purpose of providing a meal allowance in euros or in a foreign currency is the time of the aircraft's departure according to the flight schedule from one country to another, observing the decisive times.

(Section 16 of Act No 283/2002 on travel allowances)

Conditions for the provision of a meal allowance to a special group of employees

The employer may agree with an employee whose frequent change of workplace is due to the nature of their profession:

- **other conditions for the provision of a meal allowance** compared with those provided for by law (e.g. a more detailed breakdown of the duration of a foreign business trip into time bands and setting the meal allowance for the newly defined time bands, summing up the duration of several foreign business trips within a calendar day, definition of a perimeter for work performance on a foreign business trip, etc.); the option that the employer does not provide any meal allowance for a certain time band cannot be regarded as 'other conditions',
- **lower amounts of meal allowance** compared with the amount guaranteed by law, but by a maximum of 5 %.

The agreement between the employee and the employer must be included in the employment contract, in the agreement for work performance, in the agreement for work or in the agreement on temporary work by students.

Provision of free meals

Free meals must be provided under the following conditions:

- employees do not incur any expenditure on the meals provided;
- meals must be provided to employees in a provable manner,
- there is no set value (or price) of free meals; meals are provided as a non-monetary benefit.

Provision of all free meals means the provision of **three main meals** during a foreign business trip on a calendar day (i.e. breakfast, lunch and dinner).

An employer will not pay the meal allowance to an employee if the employee on a foreign business trip has been demonstrably provided with all free meals.

Provision of some free meals means the provision of **one or two main meals** during a foreign business trip on a calendar day (e.g. only lunch, only dinner, breakfast and lunch, etc.).

An employer will **reduce** the claimable meal allowance paid to an employee if the employee on a foreign business trip has been demonstrably provided with some free meals (e.g. only lunch, but the full amount).

The following is not considered to be the provision of free meals:

- provision of the usual hospitality (coffee, sandwiches, mineral water, etc.) because the meal allowance is to be used by employees to buy a hot meal.

Principles applicable to the reduction of a meal allowance

The meal allowance is reduced by a nominal value calculated from the meal allowance for the time band of over 12 hours.

- By 25 % for a free breakfast.
- By 40 % for a free lunch.
- By 35 % for a free dinner.

If other conditions for the provision of a meal allowance **are agreed between an employee and an employer**, the nominal rate of reduction for breakfast, lunch and dinner is calculated from the highest amount of meal allowance agreed between the employee and the employer.

Reasons for not applying a reduction of the meal allowance

The meal allowance to be provided to an employee is not reduced if free meals were arranged but **the employee was not able to enjoy the meals for serious and justified reasons beyond their control** (e.g. earlier departure of aircraft, performance of tasks for the employer at the time when free meals were served, etc.).

If the employee was not able to consume the meals or breakfast provided for reasons beyond their control, they have the right to state these reasons in the expense report on the foreign business trip and this aspect will be assessed by an authorised employee of the employer. (Section 13(9) of Act No 283/2002 Coll. on travel allowances)

No meal allowance provided during foreign business trip interruption

Employees are not entitled to the meal allowance during:

- an agreed interruption of the foreign business trip at an employee's request before the commencement of work on the business trip or after finishing work on the business trip;
- an interruption of the foreign business trip due to a family visit.

(Section 13(10) of Act No 283/2002 Coll. on travel allowances)

Scope of non-claimable allowances

The employer may provide an employee sent on a business trip abroad with the following **non-claimable allowances**:

- other and higher allowance payments;
- other types of commercial insurance (Section 11 (2) of Act No 283/2002 Coll. on travel allowances),
- pocket money (Section 14 of Act No 283/2002 Coll.).

Other and higher allowance payments may, pursuant to Section 9 of Act No 283/2002 Coll. on travel allowances, only be provided by employers paying remuneration to their employees pursuant to the Labour Code.

Other types of commercial insurance;

An employer may provide an employee sent on a business trip abroad with **other types of commercial insurance**, in addition to the claimable allowance 'medical expenses insurance', such as:

- luggage insurance,
- accident insurance,
- liability insurance,
- loss of documents insurance,
- luggage and flight delay insurance,
- cancellation fee insurance, etc.

(Section 11(2) of Act No 283/2002 Coll.)

Pocket money

Pursuant to Section 14 of Act No 283/2002 Coll., an employer may, in addition to the claimable reimbursement of documented incidental expenses during a business trip abroad, provide the employee with pocket money **to cover difficult-to-document necessary incidental expenses**.

Pocket money may be provided **up to the amount of 40 % of the meal allowance** pursuant to (Section 13(4) of Act No 283/2002 Coll.).

It is the employer who decides whether and how much pocket money will be provided.

One and the same employer may provide different amounts of pocket money **to different employees or groups of employees** if there is a legitimate reason for such a difference in amounts (principle of equal treatment). The employer may also grant different amounts of pocket money to the participants of the same business trip.

Likewise, a different amount of pocket money **can be set for individual time bands and individual countries**.

Pocket money is always calculated from the meal allowance:

- for a foreign business trip lasting more than 12 hours outside the territory of the Slovak Republic, pocket money is always calculated from the basic meal allowance rate;
- for a foreign business trip lasting more than 6 hours up to 12 hours outside the territory of the Slovak Republic, pocket money is always calculated from the amount of 50 % of the basic meal allowance rate;
- for a foreign business trip lasting up to 6 hours outside the territory of the Slovak Republic, pocket money is always calculated from the amount of 25 % of the basic meal allowance rate.

The calculation of pocket money is therefore not linked to the meal allowance actually provided to the employee.

Performance of work abroad

An employee's place of work performance is abroad if it was agreed **in the employment contract that their place of work is abroad**.

If the place of work is abroad, the employer shall specify in the employment contract:

- the time of work performance abroad;
- the currency in which the wage, or a part thereof, will be paid,
- other benefits in cash or in kind related to the performance of work abroad,
- the conditions, if any, of the employee's return from abroad.

It follows from the above that the employee stays in a foreign country during the period for which their agreed place of work is abroad.

Performance of work abroad is regulated by Section 43(5) of the Labour Code.

Claimable allowances when performing work abroad

An employee whose place of work agreed in the employment contract is abroad is entitled to reimbursement of expenses to the same extent and in the same amount as if they were on a business trip abroad:

- **for the days of travel to the place of work abroad and back.**
This is a reimbursement of expenses for two trips. Travel to the place of work and the last journey in connection with the employee's return from the place of work abroad.
- **for business trips made abroad.**

If business trips are made **to the Slovak Republic**, the employee is entitled, for the time spent in the Slovak Republic, to the same allowances as in the case of a domestic business trip.

(Section 18(1) of Act No 283/2002 Coll. on travel allowances)

Non-claimable allowances when performing work abroad

The employer may provide an employee seconded to perform work abroad with the following **non-claimable allowances**:

- other and higher allowance payments;
- reimbursement of expenses for family members.

Other and higher allowance payments may, pursuant to Section 9 of Act No 283/2002 Coll. on travel allowances, be provided only by employers paying remuneration to their employees pursuant to the Labour Code.

Reimbursement of expenses for family members

If an employee is followed to the place of work abroad by persons who are considered to be the employee's family (Section 2(4) of Act No 283/2002 Coll.), the employee may, for the days of travel to such place and back, be provided with compensation for

- documented transportation expenses;
- documented accommodation expenses; and
- documented necessary incidental expenses incurred by such persons.

Following also means travelling together with the employee to the place of work abroad and back.

