



Information for clients

Slovakia
August 2022

Change in the meals and allowances for the use of motor vehicles on business trips from 1 September 2022

The Ministry of Labour, Social Affairs and Family of the Slovak Republic has published measures changing the amounts of meal allowances and the amounts of basic compensation for the use of road motor vehicles during business trips as of 1 September 2022.

As of **1 September 2022**, meal allowance rates for domestic business trips changes as follows:

Time zone	Duration of the Business Trip (in hrs.)	Meal Allowance Rate (in EUR)
1st time zone	5 to 12	6,40
2nd time zone	12 to 18	9,60
3rd time zone	more than 18	14,50

In relation to this change, the minimum statutory nominal value of a **meal voucher increased to EUR 4,80**. The maximum tax

optimal nominal value of a **meal voucher increased to EUR 6,40**.

The minimum employer's contribution is 55% if the employer provides meal vouchers or a financial allowance for meals. From 1 September 2022, the minimum contribution amount is **EUR 2,64**, and the maximum tax-deductible amount is **EUR 3,52**.

As of **1 September 2022**, the amounts of the basic compensation for the use of road motor vehicles on business trips for every 1 km of driving are also increased:

- **EUR 0,063** single-track vehicles and tricycles,
- **EUR 0.227** passenger road motor vehicles.

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