



Information for clients

Slovakia
December 2021

Meals for employees from 1 January 2022

On 26 October 2021, the National Council of the Slovak Republic approved an amendment to the Labor Code concerning employee meals. The changes take effect on 1 January 2022.

The amendment eliminates inequalities in the taxation of various forms of meals and brings equal rights to the financial contribution for meals and meal vouchers (so-called gastro tickets). However, the proposed simplification of administration for employers by allowing the provision of meal vouchers and a financial allowance for meals subsequently, after the end of the month, was not approved.

It is, therefore, the employer's obligation to provide either a meal ticket or a financial contribution no later than the last day of the previous month. I.e. the financial contribution or meal tickets for January 2022 must be provided to the employees no later than 31 December 2021.

From the tax point of view, the amendment to the Labor Code removed differences in the tax

assessment of individual forms of meals for employees (hot meals, meal vouchers, financial contribution).

The employer's financial contribution for meals is exempt from payroll tax. It is also not subject to social and health insurance contributions but only if provided to the employee **up to 55% of meal allowance for a business trip lasting 5 to 12 hours**. The tax-free amount for 2021 and 2022 is **EUR 2.81**.

This ceiling applies from 1 January 2022 to all forms of meals.

The current tax benefit of the entire employer's contribution to a hot meal or meal voucher ends on 31 December 2021. From 1 January 2022, only the amount provided under the Labor Code, i.e. up to **EUR 2.81**, will be exempt.

If you have any questions, we are happy to assist you.

Your AUDITOR team

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