



AUDITOR

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CLIENT INFORMATION

Slovakia

March 5, 2025

Changes in Meal Allowance from April 1, 2025

We would like to inform you about an upcoming legislative change affecting the meal allowances for domestic business trips. The Ministry of Labour, Social Affairs and Family has announced new meal allowance amounts through Bulletin No. 39/2025 Z. z., which will take effect **on April 1, 2025**.

New Meal Allowance Rates Based on Travel Duration

- For trips lasting 5 to 12 hours: **€8.80** (currently €8.30)
- For trips lasting more than 12 to 18 hours: **€13.10** (currently €12.30)
- For trips lasting more than 18 hours: **€19.50** (currently €18.40)

Impact on Employee Meal Contributions

Since the minimum meal contribution is derived from the meal allowance for business trips lasting 5 to 12 hours, this increase also results in:

- A higher minimum nominal value of meal vouchers: **€6.60**
- A higher minimum amount for employer contribution to meal vouchers and financial contribution for meals: **€3.63**
- A higher maximum amount for tax-deductible employer contribution to meal vouchers and financial contribution for meals: **€4.84**

If you have any questions regarding these changes, please feel free to contact us.

Your AUDITOR team

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