



Information for clients

Slovakia
December 2022

Change in the meal allowances from 1 January 2023

The Ministry of Labour, Social Affairs and Family of the Slovak Republic has published a measure changing the amounts of meal allowances from 1 January 2023.

As of **1 January 2023**, meal allowance rates for domestic business trips change as follows:

Time zone	Duration of the Business Trip (in hrs.)	Meal Allowance Rate (in EUR)
1st time zone	5 to 12	6,80
2nd time zone	12 to 18	10,10
3rd time zone	more than 18	15,30

In relation to this change, the minimum statutory nominal value of a **meal voucher increased to EUR 5,10**. The maximum tax optimal nominal value of a **meal voucher increased to EUR 6,80**.

The minimum employer's contribution is 55% if the employer provides meal vouchers or a financial allowance for meals. From 1 January 2023, the minimum contribution amount is **EUR 2,81**, and the maximum tax-deductible amount is **EUR 3,74**.

In this context, we would like to draw your attention to the fact that from 1 January 2023, employers are to provide meal vouchers only **electronically, i.e. by means of a payment card**.

An exception to the mandatory electronification of meal vouchers will be where the use of an electronic meal voucher by an employee at or close to the workplace is not possible. However, the distance that would specify "close proximity" is not defined in the law.

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