



September 2012

Changes in meal allowance and in the II. Pension Pillar valid from 1.9.2012

Dear client!

We would like to make you aware of the changes in daily meal allowance and in the 2. Pension Pillar valid from 1.9. 2012.

1. Amount of Meal Allowance

The amounts of meal allowance from 1.9.2012 are fixed as follows:

Period from 5 to 12 hours	4,00 €
Period from 12 to 18 hours	6,00 €
Period over 18 hours	9,30 €

An employer shall bear 55 % of the price of food, not exceeding an amount equal to 55% of food allowance that would be incurred for a business trip, which lasts from 5 to 12 hours. This accounts for a maximum grant of EUR 2,20.

If an employer provides his/her employees meals by means of food vouchers, the value of a food voucher must equal at least 75% of the meal allowance that would be incurred for a business trip, which lasts 5 to 12 hours. This amounts to EUR 3,00.

2. II. Pension Pillar

The current ratio of the contribution to the pension scheme and the contributions to the pension savings in the second pension pillar is increased from 9 to 14 %: 4% goes to the Social Insurance System.



The second pillar is being reopened for the period from 1.9.2012 to 31.1.2012. During this period, savers who find the second pillar unfavourable may leave it and savers who do not participate in the second pillar or persons insured under the Social Security Act may be classified into the pillar.

Shall you have any questions do not hesitate to contact us.

Your AUDITOR team
(Bratislava)

11.09.2012/SK/LVA

ⁱ Predložený materiál má informatívny charakter a nenahraduje v žiadnom prípade odbornú konzultáciu. Pri riešení konkrétnych prípadov sa neváhajte obrátiť na našu kanceláriu.

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