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Meal allowances from 12/26 Slovakia



With effect from 1 December 2026, pursuant to Notice No. 255/2026 of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, meal allowance amounts will change as follows:

Amounts of meal allowances for domestic travels:

	From 01.12.2025 till 30.11.2026	**From 01.12.2026**
For the time zone from 5 up to 12 hours	EUR 9.30	**EUR 9.80**
For the time zone over 12 up to 18 hours	EUR 13.80	**EUR 14.60**
For the time zone over 18 hours	EUR 20.60	**EUR 21.70**

The impact on the amount of meal contributions provided to employees from 01.12.2026

The change in the amount of the meal allowance **has an impact on the amount of contributions** that the employer is obliged to provide to employees **for meals according to the Labour Code** (LC) or special regulations, as follows:

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	In their own or contracted catering establishment (§ 152/3 LC)	Meal vouchers (MV) (§ 152/3 and 4 LC)	Financial contribution (FC) (§ 152/8 LC)	
			Part of the employees receives MV / part receives FC	All employees receive FC
Minimum mandatory value of meal allowance		**EUR 7.35** (75 % of EUR 9.80)		
Minimum mandatory amount of the meal contribution	55 % of the amount of the meal	**EUR 4.05** (55 % of 75 % of EUR 9.80	the amount of FC should be the same as the amount the employer contributes to other employees on the MV min. EUR 4.05	**EUR 4.05** (55 % of 75 % of EUR 9.80)
Maximum amount of the meal contribution*	**EUR 5.39** (55 % of EUR 9.80)	**EUR 5.39** (55 % of EUR 9.80)	the amount of FC should be the same as the amount the employer contributes to other employees on the MV max.* EUR 5.39	**EUR 5.39** (55 % of EUR 9.80)

* Contributions exceeding the above limit may be paid from the social fund and are exempt from tax under Section 5(7)(b) of the Income Tax Act. Any contribution exceeding the statutory limit paid from other sources constitutes taxable income for the employee; for the employer, it may qualify as a tax-deductible expense provided that the conditions set out in Section 19(1) of the Income Tax Act are met.

We would like to remind you that since it is necessary to provide employees with a meal contribution "in advance", these **new values should already be taken into account when providing meal contributions for December**, i.e. the meal contribution from 01.12.2026 should be **provided in advance** at higher values.

When ordering electronic meal vouchers (i.e. recharging meal credit cards) for **December**, it should be taken into account that the **minimum value of a meal voucher shall be EUR 7.35.**

In case of any additional questions, we are happy to be available for an individual consultation.

Your Auditorea team

6.11.2026