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Collective agreement and social fund

An employer will agree the following with a trade union in the collective agreement:

- · provisioning of the fund;
- the amount of the fund;
- use of the fund;
- the conditions for granting contributions from the fund to employees, and
- the way of proving expenditure by employees.

If there is no recognised trade union, the employer will regulate these issues by an internal policy.

Allowance to compensate for the cost of transport to and from work

If no additional allocation to the fund is agreed in the collective agreement, the employer is obliged to provide an allowance from the additional allocation to the fund to compensate for the cost of transport to and from work. Those entitled to the compensation are employees who

- · commute to work by public transport; and
- whose average monthly earnings do not exceed 50 % of the average nominal monthly wage of an employee in the Slovak economy in the year 2 years prior to the
- year for which allocation is made to the fund. The average earnings of an employee are regulated by Section 134 of the Labour Code.
- If there are no employees meeting the above criteria, the employer may not make an additional allocation to the fund under this provision.

In the event of an employee employed for a shorter working time, the calculation of the average monthly earnings is based on the established weekly working time at the employee's workplace. An employer who provides the transport allowance from the additional allocation may also grant the transport allowance covering the cost of transport to and from work from the compulsory allocation to the fund.

An employer may not provide contributions from the fund as remuneration for work.

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