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Ministry of Labour, Social Affairs and Family of the Slovak Republic

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Domestic business trip

An employee sent on a domestic business trip is entitled to the following **claimable allowances**:

- reimbursement of documented transportation expenses;
- reimbursement of documented accommodation expenses;
- meal allowance;
- reimbursement of documented necessary incidental expenses;
- reimbursement of documented transportation expenses for family visits

Sections 4 and 5 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented transportation expenses

Transportation expenses are all **transport-related expenses incurred by an employee in connection with a domestic business trip**:

- travel tickets;
- flight tickets;
- couchette tickets;
- sleeper car tickets;
- taxi fare (please note: a taxi fare is often wrongly considered to be necessary incidental expense)
- local regular public transport.

When recognising transport expenses it is always necessary to take into account which **type of transport was specified** by the employer for domestic business trips before sending the employee on a domestic business trip.

When claiming transport expenses, the employee shall submit a document proving the cost of using the specified method and type of transport. All submitted documents must correspond to the time and place of the domestic business trip.

In the event that the employee is unable to document the transportation expenses (e.g. lost receipts), **the employer may recognise these expenses even if undocumented** (Section 35(1) of Act No 283/2002 Coll. on travel allowances) taking into account the method of transport that the employee was instructed to use for the domestic business trip.

Section 4 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented accommodation expenses

Employees are entitled **to the reimbursement of proven accommodation expenses**. The Act on travel allowances does not set any limits for accommodation expenses and no such limits may be set by employers in their internal policies. **Employees are always entitled to proven accommodation expenses**.

The employer can influence the amount of accommodation expenses only by arranging the employee's accommodation on the domestic business trip. The employee is obliged to stay in the accommodation booked by the employer.

The employer may, in the domestic business trip instructions, instruct the employee to use a certain **type of accommodation** (hotel up to a certain category, hostel, boarding house, etc.) but may not set a financial limit for accommodation. If the employee is not able to use the specified type of accommodation at the particular place of the domestic business trip, they shall always be entitled to the reimbursement of proven accommodation expenses (based on receipt).

Expenses for accommodation are proven by means of (a bill from a hotel or private accommodation facility).

The employer is obliged to require the employee to submit a receipt for accommodation and in case of loss, demand the issuance of a copy thereof. If a copy of the receipt for accommodation cannot be obtained, the employer may recognise the expense even without proof (Section 35(1) of Act No 283/2002 Coll. on travel allowances).

Section 4 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented necessary incidental expenses

Necessary incidental expenses are all other **expenses incurred by the employee in connection with**:

- **the performance of work duties on a domestic business trip** (e.g. cost of telephone, fax, internet usage, entrance ticket to exhibition or trade fair) or
- **the conditions of a domestic business trip** (e.g. fee for the use of a garage, parking fee, cheque exchange fee, motorway or tunnel toll, ferry fare).

The scope of these expenses is not defined in the act on travel allowances. The necessity and effectiveness of incurring specific expenses is assessed by the employer.

In the event that the employee is unable to document the necessary incidental expenses (e.g. lost receipts), the employer may recognise such expenses even if undocumented (Section 35(1) of Act No 283/2002 Coll.).

Section 4 of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented transportation expenses for family visits

Conditions for providing reimbursement of transportation expenses for family visits

- Employees are entitled to the reimbursement of documented transportation expenses only.
- Reimbursement is provided on the condition that the business trip lasts more than 7 consecutive calendar days according to the business trip instruction.
- In terms of time, reimbursement is provided once a week. It may, however, be agreed that reimbursement is provided for a longer period not exceeding 1 month (e.g. once every 10 or 14 days). Such a longer period may be agreed in the employment contract (the period may be different for each employee), in the collective agreement (between the employer and a trade union) or in another written agreement with the employee.
- As a principle, reimbursement is provided for travel to the place of (temporary or permanent) residence of the family. The employer may agree with the employee to reimburse the cost of travel to another place in Slovakia, where the family is staying (e.g. during holidays, vacations, etc.).

The business trip is interrupted for the duration of a family visit. Therefore, it is necessary that the employer determines the time of interruption of the business trip precisely and the time when the business trip continues in order to determine correctly the amount of meal allowance on the day of interruption and on the day of continuation of the business trip.

The employee's family is their spouse, own children, adopted children, children placed into the employee's care instead of the parents by a valid order of the competent authority, own parents, adoptive parents, guardians, foster parents, or other persons living in a common household with the employee, provided their (permanent or temporary) residence is in the territory of the Slovak Republic.

Section 4 of Act No 283/2002 Coll. on travel allowances

Meal allowance

Employees are entitled to a meal allowance if they are on a business trip **lasting at least 5 hours on 1 calendar day**. The meal allowance is set as a fixed amount for various time bands and, for this reason, the use of the allowance by the employee does not need to be documented.

The duration of a domestic business trip on each calendar day is divided into three time bands:

- 5 to 12 hours,
- over 12 and up to 18 hours,
- over 18 hours.

A meal allowance is provided on a domestic business trip for each calendar day of the trip based on the duration of the business trip on that calendar day.

Meal allowance for a special group of employees

If an employee makes several domestic business trips in 1 calendar day, the entitlement to a meal allowance is assessed for each business trip separately.

In the case of a domestic business trip lasting several days, the entitlement to a meal allowance is assessed separately for each day.

If an employee whose workplace is changed frequently due to the nature of their profession makes

- several business trips during a calendar day, each lasting less than 5 hours and the total duration of these business trips is 5 hours or more, the employee is entitled to a meal allowance for the total duration of these business trips,
- a business trip during 2 calendar days, lasting less than 5 hours on each calendar day and at least 5 hours in total, the employee is entitled to a meal allowance in the amount set for the time band of 5 to 12 hours,
- several business trips during one working shift extending over 2 calendar days, each lasting less than 5 hours and the total duration of these business trips is 5 hours or more, the employee is entitled to a meal allowance for the total duration of these business trips.

The following may be agreed in the employment contract or in the agreement for work performed outside the employment relationship with an employee whose workplace is changed frequently due to the nature of their profession:

- other conditions for the provision of a meal allowance compared with those provided for by law;
- lower amounts of meal allowance compared with the state-guaranteed amount, but by 5 % as a maximum

(Section 5 of Act No 283/2002 on travel allowances)

Provision of free meals

Free meals must be provided under the following conditions:

- employees do not incur any expenditure on the meals provided;
- meals must be provided to employees in a provable manner,
- there is no set value (or price) of free meals; meals are provided as a non-monetary benefit.

Provision of all free meals means the provision of **three main meals** during a domestic business trip on a calendar day (i.e. breakfast, lunch and dinner).

An employer will not pay the meal allowance to an employee if the employee on a domestic business trip has been demonstrably provided with all free meals.

Provision of some free meals means the provision of **one or two main meals** during a domestic business trip on a calendar day (e.g. only lunch, only dinner, breakfast and lunch, etc.).

An employer will **reduce** the claimable meal allowance paid to an employee if the employee on a domestic business trip has been demonstrably provided with some free meals (e.g. only lunch, but the full amount).

The following is not considered to be the provision of free meals:

- provision of the usual hospitality (coffee, sandwiches, mineral water, etc.). A meal allowance is provided to employees so that they can pay for hot meals.
- granting of various 'meal vouchers' or 'luncheon vouchers' to employees. In this case, employees receive a certain monetary value in the form of a 'voucher' and are not provided with meals (e.g. lunch).

Reduction of meal allowance

The meal allowance is reduced by a nominal value calculated from the meal allowance for the time band of over 18 hours.

- By 25 % for a free breakfast.
- By 40 % for a free lunch.
- By 35 % for a free dinner.

If a meal allowance is provided in the amounts according to Decree No 176/2019 Coll. of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, the meal allowance to which an employee is entitled on a calendar day will be reduced by the following amounts if the employee is provided with:

- breakfast by € .90 ($€1.60 \times 25 \% = € .90$),
- lunch by € .64 ($€1.60 \times 40 \% = € .64$) a
- dinner by € .06 ($€1.60 \times 35 \% = € .06$).

It should be noted in connection with the calculation of the nominal rate of reduction of the meal allowance for free breakfast, free lunch and free dinner that the **calculated nominal rate of reduction is not rounded**; according to Section 5(10) of the Act on travel allowances, only the **calculated resulting meal allowance** is rounded up to the **nearest euro cent**. In this way, the meal allowance for each calendar day is rounded separately; the meal allowance for the business trip as a whole is not rounded.

Resulting meal allowance = entitlement to a meal allowance for a given time band within a calendar day - calculated rate of reduction for meals provided free of charge (breakfast, lunch, dinner) without rounding.

If other conditions for the provision of a meal allowance are agreed between an employee and an employer, the nominal rate of reduction for breakfast, lunch and dinner is calculated from the highest amount of meal allowance agreed between the employee and the employer.

The calculated rate of reduction is not rounded. The calculated meal allowance is subsequently rounded up to the nearest euro cent.

The meal allowance is reduced by the calculated nominal reduction rate. The reduction is applied to the meal allowance to which an employee is entitled on a calendar day according to the duration of the domestic business trip.

Reasons for not applying a reduction to the meal allowance

The meal allowance is not reduced if free meals were arranged **but the employee was not able to enjoy the meals for serious and justified reasons beyond their control** (e.g. earlier departure of aircraft, performance of tasks for the employer at the time when free meals were served, etc.).

If an employee was not able to consume the meals or breakfast provided for reasons beyond their control, they have the right to state these reasons in the expense report on the domestic business trip and this aspect will be assessed by an authorised employee of the employer.

(Section 5 of Act No 283/2002 Coll. on travel allowances)

No meal allowance provided during domestic business trip interruption

Employees are not entitled to the meal allowance during:

- an agreed interruption of the domestic business trip at an employee's request before the commencement of work on the business trip or after finishing work on the business trip (Section 3(2));
- an interruption of the domestic business trip due to a family visit (Section 4(1)(e)).

(Section 5(10) of Act No 283/2002 Coll. on travel allowances)

Scope of non-claimable allowances

The employer may provide an employee sent on a business trip in Slovakia with the following **non-claimable allowances**:

- meal allowance or free meals (Section 5(3) of Act No 283/2002 Coll. on travel allowances);
- other and higher allowance payments (Section 9 of Act No 283/2002 Coll. on travel allowances).

A meal allowance or free meals on a domestic business trip lasting less than 5 hours:

- a meal allowance in cash up to the amount of the meal allowance valid for the time band from 5 to 12 hours;
- free meals (e.g. free lunch).

Other and higher allowance payments may only be provided by employers paying remuneration to their employees pursuant to the Labour Code (Section 9 of Act No 283/2002 Coll. on travel allowances)