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

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Foreign trip

An employee sent on a foreign business trip is entitled to the following **claimable reimbursements**:

- reimbursement of documented transportation expenses (Section 4(1)(a), Section 7, Section 15 of Act No 283/2002 Coll. on travel allowances),
- reimbursement of documented accommodation expenses (Section 4(1)(b) of Act No 283/2002 Coll.),
- reimbursement of necessary incidental expenses (Section 4(1)(d) of Act No 283/2002 Coll.),
- foreign medical expenses insurance (Section 11(1) of Act No 283/2002 Coll.),
- compulsory or recommended vaccination (Section 11a of Act No 283/2002 Coll.),
- compensation for family visit travels (Section 12 of Act No 283/2002 Coll.), meal allowance (Section 13 of Act. No 283/2002 Coll.).

Reimbursement of documented transportation expenses

Transportation expenses are **transport-related expenses incurred by an employee in connection with a foreign business trip**, namely:

- travel tickets;
- flight tickets;
- couchette tickets;
- sleeper car tickets;
- a taxi fare (please note: a taxi fare is often wrongly considered to be a 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 foreign 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 be correct from the aspect of time and content; i.e. they must correspond to the time and place of the foreign 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 foreign business trip.

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 only influence the amount of accommodation expenses by arranging accommodation for the employee on the foreign business trip. The employee is obliged to stay in the accommodation facility booked by the employer.

The employer may, in the foreign 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 business trip abroad, they shall always be entitled to the reimbursement of proven accommodation expenses (against receipt).

Expenses for accommodation are proven by a receipt (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).

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 business trip abroad**(e.g. cost of telephone, fax, internet usage, entrance ticket to exhibition or trade fair) or
- **the conditions of a business trip abroad** (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. on travel allowances).

Medical expenses insurance

The employee is **entitled to reimbursement of foreign medical expenses insurance** when sent on every business trip abroad, regardless of the country to which it is made (it does not matter whether the trip is made to a European Union country or to the rest of the world).

This reimbursement is expressly provided for **medical expenses insurance** only. It does not extend to the whole travel insurance package, which also includes other types of insurance.

In practice, medical expenses insurance can be taken up in different ways:

- the employee is insured by the employer individually,
- the employer may sign a group insurance contract with an insurer (this option is more advantageous for employers who frequently send their employees on business

- trips abroad),
- the employee takes out their own insurance (payment to the relevant commercial insurer is recognised as an expense; proof of payment is the insurance policy issued by the insurer to the insured confirming the insurance contract).

Section 11(1) of Act No 283/2002 Coll. on travel allowances

Reimbursement of expenses for compulsory and recommended vaccination

Employees shall be **entitled to reimbursement of the expenses for compulsory and recommended vaccination** under the following conditions:

- for foreign business trips to tropical areas or areas otherwise posing a health risk and
- vaccination in these areas is mandatory or recommended by the World Health Organization or the Public Health Authority of the Slovak Republic.

Section 11(1) of Act No 283/2002 Coll. on travel allowances

Reimbursement of documented transportation expenses for family visits

Reimbursement of transportation expenses for family visits to the place of (temporary or permanent) residence or to another agreed place of stay of the family in the Slovak Republic is provided **on the basis of a written agreement between the employer and the employee made before the business trip abroad**.

The employer may agree in writing with the employee before the business trip abroad to provide for example:

- all allowances in the same amount and extent as for a business trip abroad, or
- some allowances only (e.g. reimbursement of transportation expenses, 50 % of the meal allowance, pocket money, etc.).

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.

Meal allowance

Meal allowance on a business trip abroad is provided for each calendar day of the duration of the business trip outside the territory of the Slovak Republic depending on the duration of the trip on that day.

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

- up to and including 6 hours,
- over 6 hours to 12 hours and
- over 12 hours.

Unlike in the case of a domestic business trip, **there is no lower time limit for the entitlement to the meal allowance** for a business trip abroad.

If an employee makes several business trips abroad in one calendar day, the entitlement to a meal allowance is assessed for each business trip separately. (Section 13 of Act No 283/2002 on travel allowances)

For each business trip abroad, the employee is entitled to a meal allowance **in euros or in a foreign currency**, regardless of the duration of the trip. (Section 16 of Act No 283/2002 on travel allowances)

Amount of a meal allowance in euros or in a foreign currency

Decree No 401/2012 Coll. of the Ministry of Finance of the Slovak Republic, which applies from 1 January 2013, sets the basic rates of meal allowance in foreign currencies for business trips abroad.

An employee is entitled to a meal allowance in the amount of:

- the basic rate of meal allowance if the foreign business trip outside the territory of the Slovak Republic lasted more than 12 hours within a calendar day;
- 50 % of the basic rate of meal allowance if the foreign business trip outside the territory of the Slovak Republic lasted from 6 hours up to and including 12 hours within a calendar year;
- 25 % of the basic rate of meal allowance if the foreign business trip outside the territory of the Slovak Republic lasted up to and including 6 hours within a calendar day.

Meal allowance and transit through several countries within a calendar day

When transiting through several countries within a calendar day, the meal allowance in euros or in a foreign currency for that calendar day of the foreign business trip shall be provided:

- in the amount and currency of the meal allowance set for the country in which the employee spends the most hours in that calendar day; and
- if the employee spends the same number of hours in several countries on a calendar day, the employer shall provide the meal allowance in euros or in a foreign currency so that it is more advantageous for the employee.

When providing a meal allowance in euros or in a foreign currency, employers must observe the principle requiring them to provide, within one calendar day and a business trip abroad, a meal allowance in euros or in a foreign currency only **in the amount corresponding to the relevant time band (link to 'Meal allowance' above)**, i.e. regardless of the countries where the employee was staying. Section 13(5) of Act No 283/2002 Coll. on travel allowances

Decisive time for transition between countries

- In the case of road or rail transport** The time of crossing the border between countries for the purpose of providing a meal allowance in euros or in a foreign currency is the real time when borders were crossed, which the employee is obliged to state in the expense report.
- In the case of air transport** The time of crossing the border between countries for the purpose of providing a meal allowance in euros or in a foreign currency is the time of the aircraft's departure according to the flight schedule from one country to another, observing the decisive times.

(Section 16 of Act No 283/2002 on travel allowances)

Conditions for the provision of a meal allowance to a special group of employees

The employer may agree with an employee whose frequent change of workplace is due to the nature of their profession:

- **other conditions for the provision of a meal allowance** compared with those provided for by law (e.g. a more detailed breakdown of the duration of a foreign business trip into time bands and setting the meal allowance for the newly defined time bands, summing up the duration of several foreign business trips within a calendar day, definition of a perimeter for work performance on a foreign business trip, etc.); the option that the employer does not provide any meal allowance for a certain time band cannot be regarded as 'other conditions',
- **lower amounts of meal allowance** compared with the amount guaranteed by law, but by a maximum of 5 %.

The agreement between the employee and the employer must be included in the employment contract, in the agreement for work performance, in the agreement for work or in the agreement on temporary work by students.

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 foreign 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 foreign 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 foreign 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 foreign 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.) because the meal allowance is to be used by employees to buy a hot meal.

Principles applicable to the reduction of a meal allowance

The meal allowance is reduced by a nominal value calculated from the meal allowance for the time band of over 12 hours.

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

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.

Reasons for not applying a reduction of the meal allowance

The meal allowance to be provided to an employee 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 the 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 foreign business trip and this aspect will be assessed by an authorised employee of the employer. (Section 13(9) of Act No 283/2002 Coll. on travel allowances)

No meal allowance provided during foreign business trip interruption

Employees are not entitled to the meal allowance during:

- an agreed interruption of the foreign business trip at an employee's request before the commencement of work on the business trip or after finishing work on the business trip;
- an interruption of the foreign business trip due to a family visit.

(Section 13(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 abroad with the following **non-claimable allowances**:

- other and higher allowance payments;
- other types of commercial insurance (Section 11 (2) of Act No 283/2002 Coll. on travel allowances),
- pocket money (Section 14 of Act No 283/2002 Coll.).

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

Other types of commercial insurance;

An employer may provide an employee sent on a business trip abroad with **other types of commercial insurance**, in addition to the claimable allowance 'medical expenses insurance', such as:

- luggage insurance,
- accident insurance,
- liability insurance,
- loss of documents insurance,
- luggage and flight delay insurance,
- cancellation fee insurance, etc.

(Section 11(2) of Act No 283/2002 Coll.)

Pocket money

Pursuant to Section 14 of Act No 283/2002 Coll., an employer may, in addition to the claimable reimbursement of documented incidental expenses during a business trip abroad, provide the employee with pocket money **to cover difficult-to-document necessary incidental expenses**.

Pocket money may be provided **up to the amount of 40 % of the meal allowance** pursuant to (Section 13(4) of Act No 283/2002 Coll.).

It is the employer who decides whether and how much pocket money will be provided.

One and the same employer may provide different amounts of pocket money **to different employees or groups of employees** if there is a legitimate reason for such a difference in amounts (principle of equal treatment). The employer may also grant different amounts of pocket money to the participants of the same business trip.

Likewise, a different amount of pocket money **can be set for individual time bands and individual countries**.

Pocket money is always calculated from the meal allowance:

- for a foreign business trip lasting more than 12 hours outside the territory of the Slovak Republic, pocket money is always calculated from the basic meal allowance rate;
- for a foreign business trip lasting more than 6 hours up to 12 hours outside the territory of the Slovak Republic, pocket money is always calculated from the amount of 50 % of the basic meal allowance rate;
- for a foreign business trip lasting up to 6 hours outside the territory of the Slovak Republic, pocket money is always calculated from the amount of 25 % of the basic meal allowance rate.

The calculation of pocket money is therefore not linked to the meal allowance actually provided to the employee.