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

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## Group of persons to whom travel allowances are provided

- [Employees](#) in an employment relationship or in a [civil service relationship](#), unless provided otherwise by special regulation,
- members of a cooperative, if the employment relationship is a precondition for being a member according to the statutes;
- natural persons working on the basis of [agreements for work performed outside the employment relationship](#), if agreed in the agreement for work performed outside the employment relationship (agreement for work performance, agreement for work, agreement on part-time work by students - Part IX of the Labour Code),
- persons listed in the Act on travel allowances (e.g. foreign workers making business trips with a Slovak employer on the basis of an agreement on the mutual exchange of employees - Section 17, family members of employees, whose place of work performance agreed in the employment contract is abroad - Part IV),
- persons referred to in a special regulation (e.g. mayors of towns and municipalities, deputies of the municipal council, chairman of a higher territorial unit, deputies of a higher territorial unit, auditors, tax advisers, etc.),
- persons who are appointed or elected to the bodies of a legal entity and are not in an employment relationship with the legal entity (members of the board of directors, supervisory board, management board, advisory body or coordinating body, managing director, etc.),
- persons who perform tasks for a legal person or a natural person and are not in an employment relationship or other working relationship with that legal person or
- natural person if it is agreed that they will be provided with travel allowances (e.g. volunteers in civic associations),
- employees temporarily assigned to perform work for the end-user employer according to Section 58 of the Labour Code.