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

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Performance of work abroad

An employee's place of work performance is abroad if it was agreed **in the employment contract that their place of work is abroad**.

If the place of work is abroad, the employer shall specify in the employment contract:

- the time of work performance abroad;
- the currency in which the wage, or a part thereof, will be paid,
- other benefits in cash or in kind related to the performance of work abroad,
- the conditions, if any, of the employee's return from abroad.

It follows from the above that the employee stays in a foreign country during the period for which their agreed place of work is abroad.

Performance of work abroad is regulated by Section 43(5) of the Labour Code.

Claimable allowances when performing work abroad

An employee whose place of work agreed in the employment contract is abroad is entitled to reimbursement of expenses to the same extent and in the same amount as if they were on a business trip abroad:

- **for the days of travel to the place of work abroad and back.**
This is a reimbursement of expenses for two trips. Travel to the place of work and the last journey in connection with the employee's return from the place of work abroad.
- **for business trips made abroad.**

If business trips are made **to the Slovak Republic**, the employee is entitled, for the time spent in the Slovak Republic, to the same allowances as in the case of a domestic business trip.

(Section 18(1) of Act No 283/2002 Coll. on travel allowances)

Non-claimable allowances when performing work abroad

The employer may provide an employee seconded to perform work abroad with the following **non-claimable allowances**:

- other and higher allowance payments;
- reimbursement of expenses for family members.

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

Reimbursement of expenses for family members

If an employee is followed to the place of work abroad by persons who are considered to be the employee's family (Section 2(4) of Act No 283/2002 Coll.), the employee may, for the days of travel to such place and back, be provided with compensation for

- documented transportation expenses;
- documented accommodation expenses; and
- documented necessary incidental expenses incurred by such persons.

Following also means travelling together with the employee to the place of work abroad and back.