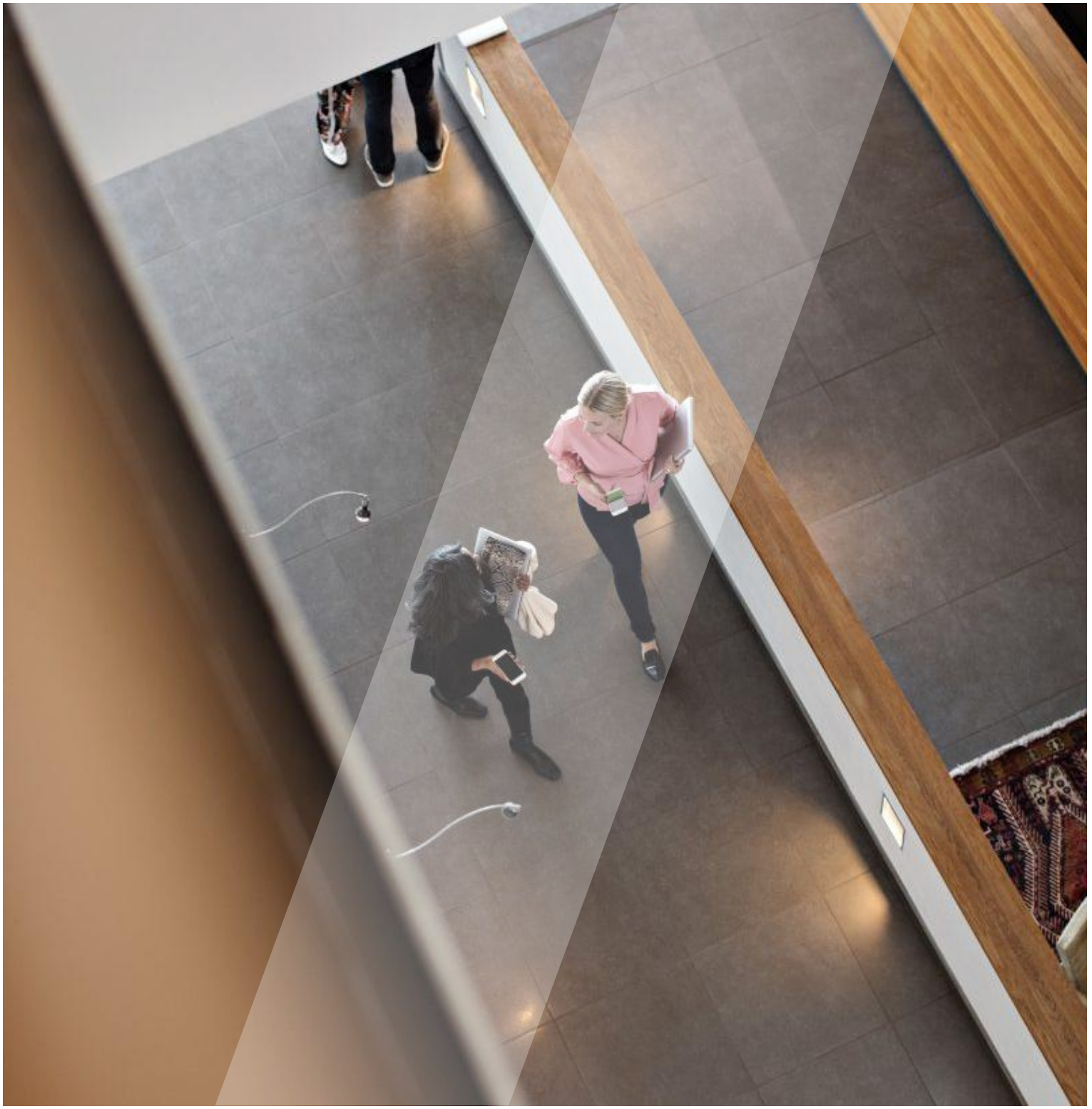


Changes in meal allowances from 1 December 2026

Payroll alert

forvis mazars

Payroll alert: Changes in meal allowances from 1 December 2026

On 28 October 2026, the Notice of the Ministry of Labour and Social Affairs No. 255/2026 Coll. on meal allowance amounts was published.

Meal allowance amounts valid from 1 December 2026:

- **€ 9.80** for the time zone of 5 to 12 hours
- **€ 14.60** for the time zone 12 to 18 hours
- **€ 21.70** for the time zone over 18 hours

How will the changes affect the financial contribution and meal cards?

In connection with the change in meal allowances, the amounts of meal allowances provided by the employer in the form of meal cards (tickets) or a financial contribution will also change.

- **The minimum amount of the meal voucher** must be 75% of the value of the meal for the time zone of 5-12 hours, which will be **€ 7.35** as of 1 December 2026.
- **The employer's contribution** is a minimum of 55% of the meal voucher value, which is **€ 4.05** (if the ticket value is € 7.35) and a maximum of 55% of the meal price for the time zone of 5-12 hours, which is **€ 5.39.**
- From the point of view **of the financial contribution**, the employer's contributions must be the same as for meal vouchers, i.e. the **minimum of € 4.05 and the maximum of €5 .39.**

If you are interested in more detailed information regarding respective changes, our Outsourcing team at Forvis Mazars in Slovakia remains at your disposal.

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