



Obligations of employer

2019

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1. Creation of social fund

The employer is obliged to create a social fund in the amount of **0,6 %** from brutto wage.

The employer is obliged to provide the employee with an allowance from this fund for:

- providing meals,
- services which the employee utilizes for regeneration of work force,
- transport to work and back (only under certain conditions),
- social supply for – recreation and additional retirement insurance,
- other realization of company social policy in taking care of employees

2. Providing meals during work shifts

- in one's own catering facilities
- in the catering facilities of another employer
- through a corporate entity or a physical entity who is eligible to provide catering services

The work shift is an execution lasting longer than 4 hours. When the work shift lasts longer than 11 hours, the employer may provide employee with another warm meal.

The employer contributes to catering at most 55% from amount of **4,80 €** that is 2,64 €, which are tax deductible. If the employer provides a meal allowance (through meal tickets) instead of catering, the amount of each meal ticket has to be at least 75% of the meal allowance provided for a business trip lasting from 5 to 12 hours (according to special directive) which is 3,60 €.

3. Provision of travelling expenses for business trips

An employee who was sent on a business trip shall be entitled to:

- refundation of documented travel expenses,
- refundation of documented expenses for accommodation,
- meal allowance,
- refundation of any additional necessary expenses,

4. Other obligations of the employer

The employer is also obliged to prepare documentation about Security and Health Protection at work according to effective regulations :

- entry training of employees
- repetitive trainings
- training of team leaders with verification of knowledge
- training of employee's representatives with verification of knowledge
- training of professional drivers, referees.

Other information concerning Security and Health Protection at work will be provided to you on demand.

Regards,

Straková Dáša

The information presented is only of a general nature, may omit many details and special rules, is current only as of its published date, and accordingly cannot be regarded as legal or tax advice. Please contact our office for more information on this subject, and how it pertains to your specific tax or financial situation.

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Spoločnosť je zapísaná v obchodnom registri Okresného súdu Bratislava I, oddiel: Sro, vložka č. 37901/B
Business Register of the District Court Bratislava I, Section: Sro, Insert No.: 37901/B