VŠTE.
Vysoká škola technická
a ekonomická v Prešove

Regulation No. **36/2026**	**Internal Regulation of the Institute of Technology and Business in Prešov**

Directive VŠTE No. 36/2026 on the Amount of the Meal Contribution for Employees

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Valid from:	29 October 2026	**Effective from:**	29 October 2026	**Effective until:**	indefinite
Approved by			Board of Trustees of VŠTE in Prešov on 29 October 2026; signed by the Executive Director as the statutory body		
			doc. Ing. Jakub Horák, MBA, PhD., Chair of the Board of Trustees; doc. Ing. Ján Dobrovič, PhD., Executive Director (konateľ)		
Prepared by (submitted by)			Executive Director of VŠTE in Prešov		
			doc. Ing. Ján Dobrovič, PhD., Executive Director (konateľ)		
Replaces document	Internal Directive on the Amount of the Meal Contribution for Employees of 10 March 2025				
Number of pages	2		**Number of annexes**	0	

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Directive VŠTE No. 36/2026 on the Amount of the Meal Contribution for Employees of VŠTE in Prešov (originally Internal Directive of 10 March 2025)

Institute of Technology and Business in Prešov

Masarykova 22

080 01 Prešov

Slovak Republic

Internal Directive on Meal Allowances from 1 April 2025 (issued on 10 March 2025)

The Institute of Technology and Business in Prešov (hereinafter "VŠTE in Prešov"), as the employer, provides its employees with meal allowances on business trips pursuant to Act No. 283/2002 Coll. on Travel Allowances, as amended, and ensures the catering of employees pursuant to Section 152 of Act No. 311/2001 Coll., the Labour Code, as amended (hereinafter the "Labour Code"). The employment relationships of the employees of VŠTE in Prešov, as a private higher education institution, are governed by the Labour Code (Section 49(1) of Act No. 300/2025 Coll. on Higher Education and on Amendments to Certain Acts (the Higher Education Act)).

By Measure No. 39/2025 Coll. of the Ministry of Labour, Social Affairs and Family of the Slovak Republic on the amounts of meal allowances, the amounts of meal allowances provided to employees on business trips are increased with effect from 1 April 2025. The new amounts of meal allowances are valid from 1 April 2025.

Amounts of meal allowances for the individual time bands:

EUR 8.80 for the time band of 5 to 12 hours,

EUR 13.10 for the time band of more than 12 hours up to 18 hours,

EUR 19.50 for the time band of more than 18 hours.

Pursuant to Section 152 of the Labour Code, an employee may opt to receive a financial contribution towards meals. In such a case, VŠTE in Prešov shall pay the employee the amount of EUR 4.30 per day worked.

If the amounts of meal allowances are changed by a new measure of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, the new amounts shall apply from the date on which they take effect; VŠTE in Prešov shall subsequently update this Directive.

Related regulations: Act No. 311/2001 Coll., the Labour Code, as amended (Section 152); Act No. 283/2002 Coll. on Travel Allowances, as amended; Measure No. 39/2025 Coll. of the Ministry of Labour, Social Affairs and Family of the Slovak Republic on the amounts of meal allowances; Act No. 300/2025 Coll. on Higher Education and on Amendments to Certain Acts (the Higher Education Act) (Section 49); the Statute of VŠTE in Prešov (Štatút VŠTE v Prešove); Directive VŠTE No. 14/2026 Organisational Rules (Smernica VŠTE č.

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14/2026 Organizačný poriadok); Directive VŠTE No. 11/2026 on Human Resources Management and Personnel Work (Smernica VŠTE č. 11/2026 pre riadenie ľudských zdrojov a personálnu prácu).

Repealing provisions: No internal regulation is repealed by this regulation; it replaces the original wording of this Directive of 10 March 2025.

Final provisions: This Directive has no annexes. The current amounts of meal allowances and the amount of the financial contribution towards meals are published by VŠTE in Prešov for its employees on its website (www.vste.sk) or through the employer's internal communication.

This Directive enters into force on 1 April 2025.

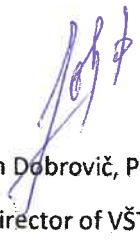
This version was approved and issued by the Board of Trustees of VŠTE in Prešov on the proposal of the Executive Director (Section 31(2)(g) of the Act) on 29 October 2026; the Executive Director (konateľ) signs it as the statutory body of Vysoká škola technická a ekonomická v Prešove s. r. o. Effective from 29 October 2026.

In Prešov, 29 October 2026



doc. Ing. Jakub Horák, MBA, PhD.

Chair of the Board of Trustees of VŠTE in Prešov



doc. Ing. Ján Dobrovič, PhD.

Executive Director of VŠTE in Prešov