

CONDITIONS FOR USING THE HOLIDAY VOUCHER

1. The employee or the employee's parent may use the holiday voucher only in the Slovak Republic, and must stay at least two nights in the selected establishment and may use catering or other services related to the holiday. The specific cases are listed in paragraphs 1.1.-1.4.
 - 1.1 tourism services associated with accommodation for at least two overnight stays in the Slovak Republic
 - 1.2 a holiday package including accommodation for at least two nights and catering services or other services related to recreation in the Slovak Republic
 - 1.3 accommodation for at least two overnight stays in the Slovak Republic, which may include catering services
 - 1.4 organised multi-day activities and recovery events during school holidays in the Slovak Republic for the child of an employee attending primary school or one of the first four years of a grammar school with an eight-year education programme
2. The employee's parent means the employee's biological parent or adoptive parent, not the biological parent's or adoptive parent's partner. Eligible expenses of the employee's parent may be claimed even if the employee does not attend the holiday.
3. The employee or the employee's parent pays 45 % of the eligible costs = EUR 225 of the maximum possible amount per calendar year (set at EUR 500).
4. If the employee or the employee's parent spends less than EUR 500 on the leave, the employer will contribute less than EUR 275, which will be equivalent to 55 % of the total amount spent. This will preserve the share between the employee or the parent of the employee and the employer.
5. For part-time employees, the maximum amount of the contribution shall be reduced in proportion to the shorter working hours.
6. Employees on maternity or parental leave are also entitled to the allowance. Employees with an agreement to work outside the employment relationship are not entitled to the allowance.
7. In the case of a holiday stay starting at the end of one calendar year and continuing into the following calendar year, the stay is counted towards the first year, i.e. the relevant date is the date of the start of the stay
8. An employee or parent of an employee can generally use a voucher for family members:
 - 8.1 for the spouse or parent of the employee
 - 8.2 the employee's children (even for residential or day holiday camps/all school holidays during the year are included), provided that they must be primary school students or students in years 1 to 4 of an eight-year grammar school. Activities for which holiday vouchers can be used include:
 - 8.2.1 residential multi-day camps organized by various organizations, civic associations, scout troops, sports clubs
 - 8.2.2 day camps (parent drops off the child in the morning, picks up the child in the evening after returning from work)
 - 8.2.3 ski courses organised, for example, by the school during school holidays
 - 8.3 for the employee's spouse or parent
 - 8.4 other persons with whom the employee lives in the same household and participates in recreation with the employee or the employee's parent

9. An employee or the employee's parent can only claim a holiday voucher from one employer with a tax-exempt employment income scheme.
10. A holiday voucher is not taxed as income and is valid for one calendar year and is non-transferable. If the employee is on notice, the voucher must be redeemed (i.e. taken up) no later than the last day of employment.

These terms and conditions are valid from 1 January 2025 and apply to users of holiday vouchers issued by Benefit Management s.r.o., with registered office at Doudlebská 1699/5 140 00, Praha 4, Nusle.

Related laws

1. Act No. 91/2010 Coll. on the promotion of tourism § 27a
<https://www.zakonypreludi.sk/zz/2010-91#f3712613>
2. Act No. 311/2001 Coll. Labour Code § 152a
<https://www.zakonypreludi.sk/zz/2001-311>
3. Act No. 595/2003 Income Tax Act § 5, § 19 and § 52
<https://www.zakonypreludi.sk/zz/2003-595>