

Info about

Travel expense claims

financial information

What, where and when is employees' travel tax free?

Business trips

A business trip is, when

1) the employee leaves his/her place of employment.

A daily allowance is only tax-free, when there is no other center of activity established →

Continuous or repeated activity at the same location – 5 days per year tax free, from then on it is taxable.

Sporadic activity at the same location – 15 days per year tax free, from then on it is taxable.

or 2) it is unreasonable to expect the employee to return home on a daily basis (>120 km).

Daily allowances can be granted for 6 months at the same location, after that they are taxable.

If the workplace changes (within Vienna: to another district), a new 6-month period starts.

One trip/week home during non-work periods is tax-free (incl. air fair costs).



3 hours < daily allowance < 12 hours



Domestic Between 3 and 12 hours – **2,20 Eur** per hour (i.e. 3rd hour: 0 Eur, 4th hour: 8,80 Eur, 5th hour: 11 Eur...).

If the company pays for **one meal**, the tax-free daily allowance is reduced **by half** (= 1,10 Eur/hour).

Abroad Between 3 and 12 hours – **1/12 of the national rate** (i.e. 3rd hour: 0, 4th hour: 4/12, 5th hour: 5/12,...).

If the company pays for **2 meals**, the tax-free daily allowance is reduced by **2/3** (= 1/3 of the national rate).

Money for overnight stays

Domestic Without receipt (at least 120 km from home address): Flat rate of **15 Eur** / night including breakfast.

With receipt: **payment in full** – tax free.

Abroad Without receipt: **official rates** for trips abroad.

With receipt: **payment in full** – tax free.

Kilometre allowance

Kilometre allowance is tax free, if

the car is used for a business trip and the car is maintained by the employee. The kilometre reading should be documented (e.g car log book incl. border crossing when going abroad) and the official maximum of 30.000 km (12.600 Eur) should not be exceeded.

Rates are per car: **0,42 Eur** / km.

per passenger: **0,05 Eur** / km.

The kilometre allowance also includes other costs – e.g. wear and tear of the car, fuel, parking fees, toll,...

We will be happy to deal, individually, with any questions you may have.

Know and then relax,

Your
Payroll Consultants

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