

Info about Travel expenses – general information

What do I have to consider, when sending an employee on a business trip?

Business trips

According to Austrian regulations a travel can be considered as a business trip, when:

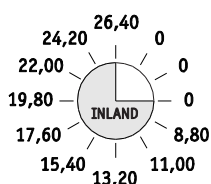
Either 1) the employee leaves his/her place of employment upon the employer's request.

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

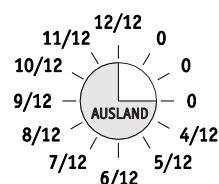
Continuous or repeated activity (at least once a week) at the same location – **5 days per year tax free**,

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) Returning home on a daily basis is unreasonable due to the long distance (>120 km). Daily allowances can be granted **taxfree for 6 months** for the same location. After this they are taxable. A new 6 month period starts running, if the workplace changes. Notably, one trip home per week during non-work periods is tax free (incl. air journey fees).



3 hours < daily allowance < 12 hours



Domestic	Longer than 3 hours – € 2,20 per hour or part thereof (up to 3 hours: € 0; 4 hours: € 8,80; 5 hours: € 11,00,...). If the company pays for one meal , the tax-free daily allowance is reduced by € 13,20 . The maximum tax-free daily allowance is € 26,40 .
Abroad	Between 4 and 12 hours – 1/12 of the national rate per hour or part thereof (up to 3 hours: 0; 4 hours: 4/12; 5 hours: 5/12,...). If the company pays for two meals (lunch and dinner), the tax-free daily allowance is reduced by 2/3 (=1/3 of the national rate).

Money for overnight stays

Domestic	Without receipt and at least 120 km away from home address: Flat rate € 15,00 /night incl. breakfast. With receipt: payment in full – tax free.
Abroad	Without receipt: official rates for trips abroad. With receipt: payment in full – tax free.

Kilometer allowance

Kilometer allowance is tax free, if the car is used for a business trip and the car is maintained by the employee.

The odometer reading should be documented (e.g. car log book incl. border crossing when going abroad) and the official maximum of 30.000 kilometers (€ 12.600) per calendar year must not be exceeded.

Attention: The financial administration has very strict regulations regarding the recording of kilometers!

Rates are per car: € **0,42/km** and additionally, per passenger: € **0,05/km**.

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

