

- a) CZK 60,- if the business trip takes 5 – 12 hours,
- b) CZK 92,- if the business trip is longer than 12 hours but no longer than 18 hours,
- c) CZK 144,- if the business trip is longer than 18 hours,

**for employer's from the non-enterprise sphere is at least:**

- a) CZK 60,- to 72,- if the business trip takes 5 – 12 hours,
  - b) CZK 92,- to 110,- if the business trip is longer than 12 hours but no longer than 18 hours,
  - d) CZK 144,- to 172,- if the business trip is longer to than 18 hours,
- if during the business trip a meal in the form of breakfast, lunch or dinner was provided to the employee for which they did not financially contribute, the employer is entitled to cut back on the subsistence allowance for each meal by up to:
    - a) 70% of subsistence allowance – 5 – 12 hours,
    - b) 35% of subsistence allowance – 12 – 18 hours,
    - c) 25% of subsistence allowance – over 18 hours,
  - for the duration of visiting a family member or for the duration of agreed interruption of the business trip for reasons on the employee's side, the employee is not entitled to subsistence allowance,
  - during a business trip in the place of residence of the employee which is different from their place of work or regular place of work, the employee is entitled to subsistence allowance only for the journey from the place of their residence to the place of their work, for the time of performing work at this place and the journey back to their place of residence.

**Reimbursement of necessary incidentals**

- the employer will reimburse necessary incidentals in connection with the business trip to the amount proven by the employee to the employer. If the employee is not able to prove these expenses, the employer will reimburse expenses consistent with the cost of things and services usual for the time and place of the business trip,
- these expenses include e.g. parking fees, ferry fare, phone charges, sending a telegram, fax, etc.
- these expenses do not include e.g. fines, theatre and cinema tickets, hairdresser costs etc.

State Labour Inspection Office, Department of  
Work Relations and Conditions, March 2009

## PROVISION OF TRAVEL EXPENSES FOR DOMESTIC BUSINESS TRIPS

(Version valid as of 1<sup>st</sup> January 2008)

***Basic information***

- legal regulation: section 152 in accordance with Act no. 262/2006 Coll., Labour Code as amended (hereinafter referred to as "LC"),
- travel expenses in relation to performing work duties, which the employer refunds to the employee, means expenses which the employee incurs during:
  - a) a business trip,
  - b) a trip outside the regular place of work,
  - c) a trip in relation with the extraordinary performance of work beyond the rota schedule in the place of work performance or regular place of work,
- the employer sets in advance and in writing, while taking into account the legal rights of the employee, the conditions which can influence the provision and the amount of travel expenses, especially the time and place of commencement and end of the business trip, the place of performing the work tasks, mode of transport and accommodation,
- an employee who performs work for their employer on the basis of agreements on works performed outside their employment contract, can be provided with travel expenses only if this right had been agreed upon in the agreement as well as the regular place of work of the employee,
- the employer must provide and account for a deposit for the business trip of up to the presumed amount of travel expenses, however they can agree with the employee that this deposit will not be provided.

***Types of travel expenses during a business trip, a trip outside the regular place of work and a trip in connection with extraordinary performance of work***

- a) travel expenses,
- b) travel expenses for a visit by a family member,
- c) accommodation expenses,
- d) increased subsistence allowance,
- e) necessary incidentals.

**Reimbursement of travel expenses**

- the employer will reimburse proven travel expenses for the use of long distance public transport and taxi service,
- if the employee, with the agreement of the employer, uses a means of transport that is different from the determined one, with the exception of a vehicle provided by the employer, they are entitled to reimbursement of travel expenses to the amount consistent with the price of travel for the given means of transport,
- if the employee at the request of the employer uses a road motor vehicle, with the exception of a vehicle provided by the employer, they are entitled for every 1 km travelled to receive a basic reimbursement and reimbursement for the fuel used,
- the rate of basic reimbursement for 1 km of travel for employers from the non enterprise sphere and for employers from the enterprise sphere is at least:
  - a) for two-wheeled vehicles and tricycles – CZK 1.10,
  - b) passenger road motor vehicles – CZK 3.90,
  - c) for the use of a trailer for behind a road motor vehicle the rate is increased by at least 15%,
  - d) for lorries, buses or tractors – CZK 7.80,
- the employer sets the reimbursement for the fuel used in line with a multiple of the price and the amount of fuel used,

- the price of fuel is set on the basis of a receipt of purchase; should the employee have more than one receipt with different prices, the price is calculated as an arithmetic average of the prices proven by the employee's receipts. Should the employee not be able to prove the price of fuel in a reliable way, the employer will use the average price of the given fuel as stated by a statutory instrument in order to determine the amount of reimbursement,
- the fuel consumption for a road motor vehicle is calculated by the employer on the basis of data on consumption as stated in the logbook of the vehicle used. If the logbook does not contain this data, the employee is entitled to reimbursement of travel expenses only if they prove the fuel consumption with a logbook of a vehicle of the same type and with the same number of cylinders,
- the employer provides the reimbursement of proven travel expenses for the use of local public transport (hereinafter referred to as LPT), the employee is entitled to the reimbursement of these expenses also next to the reimbursement for the use of long distance public transport and taxi service, or if they use a different means of transport including a road motor vehicle,
- if LPT is used for a business trip in the town where the employee's place of work is, the employer will provide reimbursement of travel expenses to the amount of the price of the fare valid at the time of the business trip without the employee having to prove the expenses.

**Reimbursement of travel expenses to visit a family member**

- with a business trip longer than 7 calendar days the employer will reimburse the employee's return travel expenses to visit a family member in their place of residence or in a different place of residence of the family agreed in advance to

- the amount and under the same conditions as stated above (see "Reimbursement of travel expenses") when the highest amount is consistent with travel expenses to the place of work or regular place of work or place of residence within the Czech Republic; the amount is limited to that which is the most favourable to the employee,
- if aviation transport is used, the employer will reimburse travel expenses only to the amount of the travel expenses for the use of road or rail long distance transport as determined by the employer,
- the employer will provide this reimbursement within the fourth week at the latest from the commencement of the business trip or from the last visit of the family member, unless a shorter period is agreed upon.

**Reimbursement of accommodation expenses**

- the employer will reimburse the employee's proven accommodation costs which they incurred in line with the conditions of the business trip,
- for the duration of visiting a family member the accommodation costs will be reimbursed only if the employee had to keep the accommodation in line with the conditions of the business trip or the accommodation service,
- the employer is not obliged to reimburse accommodation costs for a period for which the business trip is interrupted by previous agreement for reasons on the employee's side.

**Subsistence allowance**

- the employer will provide the employee with subsistence allowance for each calendar day of the business trip to the amount which **for employer's from the enterprise sphere is at least:**