



VADEMECUM

2024

Travel Expenses

TRAVEL EXPENSES

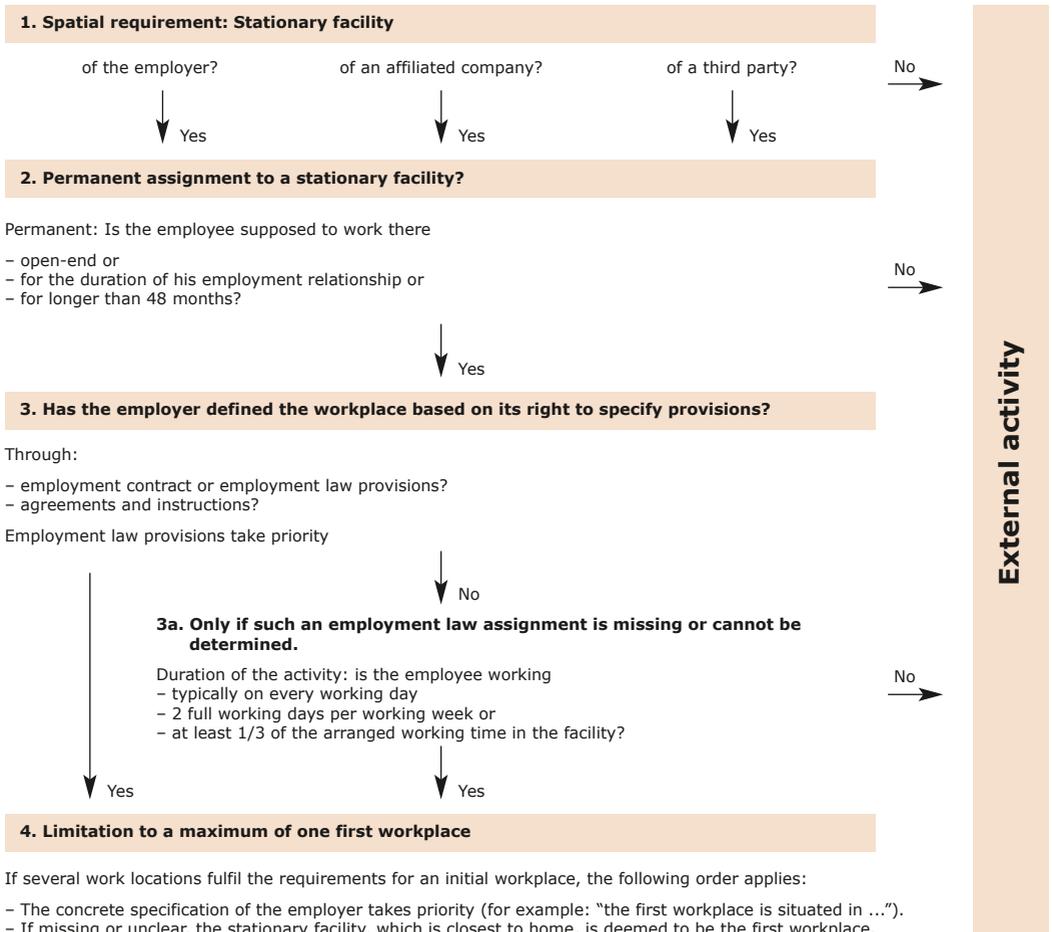
A business trip (external activity for professional reasons) exists, if the employee is working

- for professional reasons,
- temporarily,
- outside of his home and his center of professional activity and
- not at the initial workplace.

The initial workplace replaces the regular place of work. Since 2014, an employee has a maximum of one **initial workplace** per employment relationship, however, by way of derogation from the previous regulation, it may **also be with a customer**.

In principle, the initial workplace may be contractually defined. However, a negative allocation, i.e. the simple information that there is no initial workplace, may not be possible. Either an initial workplace does exist and has been defined or the external circumstances indicate that there is none, for example, assignments as a sales representative or an engineer with constantly changing customer visits.

The following diagram indicates, whether an initial workplace may or may not exist.



Transport costs within the scope of external business activities All journeys due to external business activity, which do not take place between home and the initial workplace, will be considered travel expenses.

Amount of the expenses:

- Actual expenses for transportation
- Fare including surcharges for public transport

When using own vehicle:

- Kilometer rate from annual total costs (individual proof)
- Kilometer allowance:

Vehicle	Kilometer rate (EUR pro km)
Motor vehicles (significant operational interest)	0.30
Motor vehicles or other motorized vehicles	0.20
	max 130.00 EUR

In addition to kilometre rates, extraordinary expenses (e.g. accident, theft, technical wear) must be taken into account. The principles of the initial workplace must also be observed for calculating the non-cash benefit of company cars. However, a differentiation must be made according to the frequency of the visits to the initial workplace. If visited frequently, the factor of 0.03 % is used for the distance between home and initial workplace, when it comes to taxation. If the amount remains below 15 visits per month, taxation with the 0.002 % rule may possibly be expedient. If a company vehicle is only borrowed, e.g. for relocation, the 0.001 % rule applies.

Travel expenses for journeys between home and initial workplace Travel allowances can be paid for journeys between home and the initial workplace. These are tax-free with a flat-rate tax of 15 % if the following formula is maintained: 15 days/month x flat-rate distance allowance x number of kilometres home - first place of work one way. If public transport is used, higher amounts can also be reimbursed tax-free according to the proof of the acquisition costs.

Increase of the commuting allowance until 31.12.2026

first 20 km	0.30 EUR
from 21st km	0.38 EUR

Maximum limit: 4,500 EUR per year

From 01.01.2019, job tickets for journeys between home and the initial workplace can be provided tax-free as an additional employer's benefit and even for private journeys by employees and their families when using local public transport.

The costs of long-distance and local passenger transport remain tax-free when used for journeys between home and the initial workplace, provided that an active employment relationship exists, the employer pays the costs additionally and no private use is permitted.

The flat-rate reimbursement on the basis of kilometres is, of course, still possible and if the flat-rate income tax of 15 % is used, this remains free of social security contributions, but applies to the distance allowance.

In addition, a flat rate of 25 % is now possible, which also remains free of social security contributions but is not credited against the distance allowance.

When it comes to flights, different rules apply The country can be considered attained when the flight has landed. Until then, the lump-sum amount of the country of departure applies.

Flights over two days

- On the interim days, the lump-sum amount for Austria applies.
- With a stopover, the lump-sum amount is only relevant for overnight accommodation.

With the aid of a travel expense policy, many things can be reduced, for example, the lapse of claims for additional meal expenses for training courses booked by the employer with meals. Travel expense forms, which already calculate the absence, can also lead to a significant reduction of errors in processing the travel expenses. Contact us, we will be pleased to provide you with templates.

Additional meal expenses Since 2014, only two rates have applied for additional meal expenses, which the employer can compensate or the employee can offset as professional expenses. The increases planned in the Growth Opportunities Act will not be implemented as of 01.01.2024 after all.

Duration	per calendar day lump-sum amount in EUR
One-day business trip with an absence of MORE than 8 hours	16.00
Several days' business trip with overnight accommodation, if the employee is absent for a full 24 hours	32.00

Arrival and departure day for several days' business trip: 14.00 EUR , regardless of the duration of absence. The requirement is that the employee stays overnight outside of his home on this particular day, a subsequent day or a prior day.

Note: For several days' business trips with overnight accommodation, the employer may waive the recording of actual absence times in the future, if it can be certain that overnight accommodation existed. For the day of arrival and departure of a multi-day business trip with overnight accommodation, the duration of absence is irrelevant. For a one-day business trip, it is sufficient if a duration of absence of more than eight hours is ensured.

Night rule: Anyone who is travelling for business purposes after midnight on a calendar day and does not stay overnight, is entitled to receive a meal allowance for tax purposes of 14.00 EUR for the calendar day on which he is mainly travelling.

Three-month time limit The tax-exempt compensation of additional meal expenses is limited to the first three months at the same place of work. An interruption of four weeks enables a new three-month time limit to start. The reasons for the interruption – sickness, leave or operational approaches – have been irrelevant since 2014.

Meal provision for employees

... for own business interest	... for external activities	... for a reward
<ul style="list-style-type: none"> - Company event - Business meal - Entertainment (e. g. customers, in the Group ...) 	Meals from the employer or third party. The tax-exempt meal provision is only possible, if it involves a so-called "customary" meal, i.e. it does not exceed the value of 60.00 EUR per person.	Meals provided as consideration for work performance must be applied with the actual value, e. g. if an employee is permitted to go to an expensive restaurant for good work performance.
No non-cash benefit is incurred.	Reduction of the additional meal expenses for breakfast by 5.60 EUR lunch/dinner by 11.20 EUR each.	The exemption limit of 50.00 EUR is applicable, but may not be exceeded and may not be utilized in a different way; otherwise a taxable non-cash benefit is created.

Practical tip

- "Meals" on flights, such as crisps or biscuits, do not count as meals in the fiscal sense and therefore do not reduce the meal allowances.
- Food offerings from the employer, such as pretzels or bread rolls without spread, are also not considered as a meal.

Granting of meals for external activities The employee is provided with meals by the employer or third party on his external activity.

Employee has a meal himself and the employer reimburses the expenses	Meal arranged by employer or third party	External activity with overnight accommodation
Reimbursement only remains tax-exempt within the scope of the known limits, i.e. for one-day absence: 14.00 EUR for more than 8 hours of absence. For several days' absence: 14.00 EUR for the day of arrival and departure, 28.00 EUR for at least 24 hours of absence	<ul style="list-style-type: none"> - Full cost assumption by employer is permitted. - NO non-cash benefit with the benefit-in-kind can be applied any more. - With additional compensation for additional meal expenses the reduction for breakfast is 5.60 EUR, for lunch/dinner 11.20 EUR each 	Principle: the pure overnight accommodation expenses are reimbursable. Expenses for breakfast = meal must be reduced. For meals, the previous column also applies
Additional reimbursements in the amount of 14.00 EUR/28.00 EUR can be taxed at 25 % on a lump-sum basis.	Professional reasons in the interest of the employer. <ul style="list-style-type: none"> - Employer has promised the employee the coverage of the costs under employment law. - Invoice is issued in the employer's name. 	Covered by the employer = Costs for breakfast for additional meal expenses must be reduced by 5.60 EUR

Mandatory declaration of capital letter "M" at meal provision on external activities – mandatory since 2019

If the employer or at his request a third party provide the employee with a meal valued at the official rate for benefits-in-kind on their external activities away from home and their initial workplace (or in case the employee maintains a second household -> doppelte Haushaltsführung), the capital letter "M" has to be recorded in the payroll and declared in the electronic payroll tax statement.

The obligation to record and certify, applies regardless of the number of meals provided in the calendar year.

In the case of meals provided, which do not represent wages or whose amount exceeds 60.00 EUR and which are therefore not to be valued at the official non-monetary remuneration value, there is no obligation in the payroll account to record and certify the capital letter "M".

Overnight accommodation expenses Business-related overnight accommodation expenses can be reimbursed without restriction for 48 months against receipt.

Thereafter, only a maximum of 1,000.00 EUR per month will be reimbursed on a tax-exempt basis.

The allowance of 20.00 EUR, each employee may claim without proof, remains unchanged.

Introduction of new lump sum for overnight stays in a car Since January 1, 2024, there is a new lump sum for professional drivers of 9.00 EUR per calendar day. This is intended to provide additional expenses for overnight stays in the vehicle, e. g. fees for sanitary facilities at rest areas and truck stops are paid for as part of a professional activity lasting several days. Furthermore the reimbursement of proven higher additional expenses remains tax-free.

Additional meal expenses abroad For the countries not covered in the notice, the standard amount applicable to Luxembourg is decisive, and for unrecognized overseas and outlying areas of a country the lump sum applicable to the mother country is decisive.

Important:

For one-day trips abroad, the corresponding lump sum of the last place of employment abroad is decisive. For multi-day travel in different states, the following applies to determine the meal allowance on the arrival and departure days as well as on the intermediate days (days with 24 hours absence):

- When traveling from domestic to foreign countries or from abroad to domestic without any action, the corresponding lump sum of the place prevailing before 24 o'clock local time is decisive.
- When departing from foreign countries to domestic or from domestic to foreign countries, the corresponding lump sum of the last place of activity shall prevail.
- As a rule, the corresponding lump sum of the place, which the employee reaches before 24 o'clock local time, is decisive for the intermediate days.

If the day of the return from a multi-day out-of-town activity to the apartment or first place of employment is followed by a further one-day or multi-day out-of-town activity, only the higher meal allowance is to be taken into account for this day.

To reduce the meal allowance, the following applies When providing meals by the employer or at his request by a third party, the reduction of the meal allowance must be made on a daily basis, ie. from the meal allowance for a 24-hour absence relevant for the respective travel day, irrespective of the country in which the particular meal was made available.

In Belgium, for example, more than eight hours absence a day, would amount to 40.00 EUR additional meal expenses, more than 24 hours absence per day would amount to 59.00 EUR. The deduction for a breakfast would be 11.80 EUR (59.00 EUR x 20 %), for a lunch or dinner it would be 23.60 EUR (59.00 EUR x 40 %).

**Overview of the lump sums applicable from 1 January 2024
for additional meal expenses and overnight accommodation abroad.**

Changes in bold

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Afghanistan	30	20	95
Ägypten	50	33	112
Äthiopien	39	26	130
Äquatorialguinea	42	28	166
Albanien	27	18	112
Algerien	47	32	120
Andorra	41	28	91
Angola	52	35	299
Argentinien	35	24	113
Armenien	24	16	59
Aserbaidtschan	44	29	88
Australien			
Canberra	74	49	186
Sydney	57	38	173
im Übrigen	57	38	173
Bahrain	48	32	153
Bangladesch	50	33	165
Barbados	54	36	206
Belgien	59	40	141
Benin	52	35	115
Bolivien	46	31	108
Bosnien und Herzegowina	23	16	75
Botsuana	46	31	176
Brasilien			
Brasilia	51	34	88
Rio de Janeiro	69	46	140
Sao Paula	46	31	151
im Übrigen	46	31	88
Brunei	52	35	106
Bulgarien	22	15	115
Burkina Faso	38	25	174
Burundi	36	24	138
Chile	44	29	154

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
China			
Chengdu	41	28	131
Hongkong	71	48	169
Kanton	36	24	150
Peking	30	20	185
Shanghai	58	39	217
im Übrigen	48	32	112
Costa Rica	47	32	93
Côte d'Ivoire	59	40	166
Dänemark	75	50	183
Dominikanische Republik	50	33	167
Dschibuti	77	52	255
Ecuador	27	18	103
El Salvador	65	44	161
Eritrea	50	33	91
Estland	29	20	85
Fidschi	32	21	183
Finnland	54	36	171
Frankreich			
Paris sowie die Departments 77, 78, 91 bis 95	58	39	159
im Übrigen	53	36	105
Gabun	52	35	183
Gambia	40	27	161
Georgien	45	30	87
Ghana	46	31	148
Griechenland			
Athen	40	27	139
im Übrigen	36	24	150
Guatemala	34	23	90
Guinea	59	40	140
Guinea-Bissau	32	21	113
Haiti	58	39	130
Honduras	57	38	198

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar da	
	€	€	
Indien			
Chennai	32	21	85
Kalkutta	35	24	145
Mumbai	50	33	146
Neu Delhi	38	25	185
im Übrigen	32	21	85
Indonesien	36	24	134
Iran	33	22	196
Irland	58	39	129
Island	62	41	187
Israel	66	44	190
Italien			
Mailand	42	28	191
Rom	48	32	150
im Übrigen	42	28	150
Jamaika	39	26	171
Japan			
Tokio	50	33	285
im Übrigen	52	35	190
Jemen	24	16	95
Jordanien	57	38	134
Kambodscha	38	25	94
Kamerun	56	37	275
Kanada			
Ottawa	62	41	214
Toronto	54	36	392
Vancouver	63	42	304
im Übrigen	54	36	214
Kap Verde	38	25	90
Kasachstan	45	30	111
Katar	56	37	149
Kenia	51	34	219
Kirgisistan	27	18	74
Kolumbien	46	31	115
Kongo, Republik	62	41	215

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Kongo, Demokratische Republik	70	47	190
Korea, Demokratische Volksrepublik	28	19	92
Korea, Republik	48	32	108
Kosovo	24	16	71
Kroatien	35	24	107
Kuba	51	34	170
Kuwait	56	37	241
Laos	35	24	71
Lesotho	28	19	104
Lettland	35	24	76
Libanon	69	46	146
Libyen	63	42	135
Liechtenstein	56	37	190
Litauen	26	17	109
Luxemburg	63	42	139
Madagaskar	33	22	116
Malawi	41	28	109
Malaysia	36	24	86
Malediven	52	35	170
Mali	38	25	120
Malta	46	31	114
Marokko	41	28	87
Marshall Inseln	63	42	102
Mauretanien	35	24	86
Mauritius	44	29	172
Mexiko	48	32	177
Moldau, Republik	26	17	73
Monaco	52	35	187
Mongolei	23	16	92
Montenegro	32	21	85
Mosambik	51	34	208
Myanmar	35	24	155
Namibia	30	20	112

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Nepal	36	24	126
Neuseeland	58	39	148
Nicaragua	46	31	105
Niederlande	47	32	122
Niger	42	28	131
Nigeria	46	31	182
Nordmazedonien	27	18	89
Norwegen	75	50	139
Österreich	50	33	117
Oman	64	43	141
Pakistan			
Islamabad	23	16	238
im Übrigen	34	23	122
Palau	51	34	179
Panama	41	28	82
Papua-Neuguinea	59	40	159
Paraguay	39	26	124
Peru	34	23	143
Philippinen	41	28	140
Polen			
Breslau	33	22	117
Danzig	30	20	84
Krakau	27	18	86
Warschau	29	20	109
im Übrigen	29	20	60
Portugal	32	21	111
Ruanda	44	29	117
Rumänien			
Bukarest	32	21	92
im Übrigen	27	18	89
Russische Föderation			
Jekaterinburg	28	19	84
Moskau	30	20	110
St. Petersburg	26	17	114
im Übrigen	24	16	58

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Sambia	38	25	105
Samoa	39	26	105
San Marino	34	23	79
Sao Tome - Principe	47	32	80
Saudi-Arabien			
Djidda	57	38	181
Riad	56	37	186
im Übrigen	56	37	181
Schweden	66	44	140
Schweiz			
Genf	66	44	186
im Übrigen	64	43	180
Senegal	42	28	190
Serbien	27	18	97
Sierra Leone	57	38	145
Simbabwe	45	30	140
Singapur	54	36	197
Slowakische Republik	33	22	121
Slowenien	38	25	126
Spanien			
Barcelona	34	23	144
Kanarische Inseln	36	24	103
Madrid	42	28	131
Palma de Mallorca	44	29	142
im Übrigen	34	23	103
Sri Lanka	36	24	112
Sudan	33	22	195
Südafrika			
Kapstadt	33	22	130
Johannesburg	36	24	129
im Übrigen	29	20	109
Südsudan	51	34	159
Syrien	38	25	140
Tadschikistan	27	18	118
Taiwan	46	31	143

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Tansania	44	29	97
Thailand	38	25	110
Togo	39	26	118
Tanga	39	26	94
Trinidad und Tobago	66	44	203
Tschad	42	28	155
Tschechische Republik	32	21	77
Türkei			
Istanbul	26	17	120
Izmir	29	20	55
im Übrigen	17	12	95
Tunesien	40	27	144
Turkmenistan	33	22	108
Uganda	41	28	143
Ukraine	26	17	98
Ungarn	32	21	85
Uruguay	48	32	90
Usbekistan	34	23	104
Vatikanstaat	48	32	150
Venezuela	45	30	127
Vereinigte Arabische Emirate	65	44	156
Vereinigte Staaten von Amerika (USA)			
Atlanta	77	52	182
Boston	63	42	333
Chicago	65	44	233
Houston	62	41	204
Los Angeles	64	43	262
Miami	65	44	256
New York City	66	44	308
San Francisco	59	40	327
Washington, D. C.	66	44	203
im Übrigen	59	40	182

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	For a duration of absence of at least 24 hours per calendar day	For the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Vereinigtes Königreich von Großbritannien und Nordirland			
London	66	44	163
im Übrigen	52	35	99
Vietnam	41	28	86
Weißrussland	20	13	98
Zentralafrikanische Republik	53	36	210
Zypern	42	28	125

Practical note:

For trips abroad to other European countries, an A1 must always be requested from the statutory health insurance company or, depending on the insurance status, from the relevant authority. The application can be done electronically since 01.01.2018.