

News Flash

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**Changes in travel reimbursement
in the Czech Republic from
1 January 2024**

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We would like to inform you that by Decree 398/2023 Coll. Ministry of Labour and Social Affairs of the Czech Republic (hereinafter "Decree"), with effect from 1st January 2024, there are changes in basic compensation for the purpose of travel expenses reimbursement. The following rates are valid:

Meal allowance

Employees who are sent by the employer:

- on a business trip outside the regular workplace or
- on an extraordinary trip in connection with the performance of work outside the shift schedule at the place of work or regular workplace,

are entitled to travel reimbursements from their employer. The amount of travel allowances is announced every year by a decree of the Ministry of Labour and Social Affairs.

The 2024 Decree increases the per diems rates for the **non-business** sector as follows:

- **CZK 140 to CZK 166**, if the business trip takes **5-12 hours**,
- **CZK 212 to CZK 256**, if the business trip takes **over 12 hours but no longer than 18 hours**,
- **CZK 333 to CZK 398**, if the business trip takes **over 18 hours**.

The following minimum amounts are set for the **business** sector:

- **CZK 140**, if the work trip lasts **5 to 12 hours**,
- **CZK 212**, if the work trip lasts **longer than 12 hours, but no longer than 18 hours**,
- **CZK 333** if the business trip lasts **longer than 18 hours**.

These amounts are minimal, i.e. the employer can reimburse the employee any higher amount, but on the employee's side, in that case, it will be taxable income subject to income tax and social security and health insurance premiums.

In the event that an employee is provided with free food on a business trip, the amount of the per diems is reduced by:

- **70%** for a business trip of **5 to 12 hours**,
- **35%** for a business trip of **12 to 18 hours**,
- **25%** for business trips **over 18 hours**.

And the right to per diems ceases completely if the employee receives two free meals during a business trip of up to 12 hours, and three free meals between 12 and 18 hours.

Foreign meal allowance

The right to per diems during foreign business trips is further described in the Labor Code. Travel allowance rates change annually to ensure that posted workers are adequately compensated financially, taking into account price differences in each country.

For the year 2024, the basic rates of per diems for foreign business trips are determined by Decree No. 341/2023 Coll. The rates are increasing in 22 countries, below are the per diems rates for the selected states for 2024:

Country	Currency	2024	2023
Croatia	EUR	45	40
Cyprus	EUR	45	40
Hungary	EUR	45	40
Latvia	EUR	45	40
Norway	EUR	65	60
Spain	EUR	50	45
Sweden	EUR	65	60

An employee is entitled to the full amount of per diems if he spends more than 18 hours outside the territory of the Czech Republic within a calendar day. If he spends 12-18 hours outside the territory of the Czech Republic, he is entitled to 2/3 of the foreign meal allowance. If he spends 12 hours or less, but at least 1 hour, outside the territory of the Czech Republic, he is entitled to 1/3 of the foreign meal allowance.

These amounts are reduced if the employee is provided with free meals during a foreign business trip, by the value of:

- **70%** of the per diems, if it is per diems in the amount of 1/3 of the basic rate,
- **35%** of the per diems, if it is per diems in the amount of 2/3 of the basic rate,
- **25%** of the per diems, if it is per diems in the amount of the basic rate.

The basic rate for the use of road motor vehicles

The Decree for the year 2024 further increases compensation for the use of one's own vehicle. The basic compensation for 1 km of travel amounts to:

- two-wheeled vehicles and tricycles **CZK 1,50**,
- motor vehicles **CZK 5,60**.

The average price of fuel

The employee is also entitled to fuel reimbursement, either according to the price actually paid or according to the average price determined by the Decree:

- **38,20 CZK** for automotive gasoline 95 octane,
- **42,60 CZK** for automotive gasoline 98 octane,
- **38,70 CZK** for diesel,
- **7,70 CZK** for 1 kWh electricity.

If you have any questions, please do not hesitate to contact us. We will be pleased to help you.

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