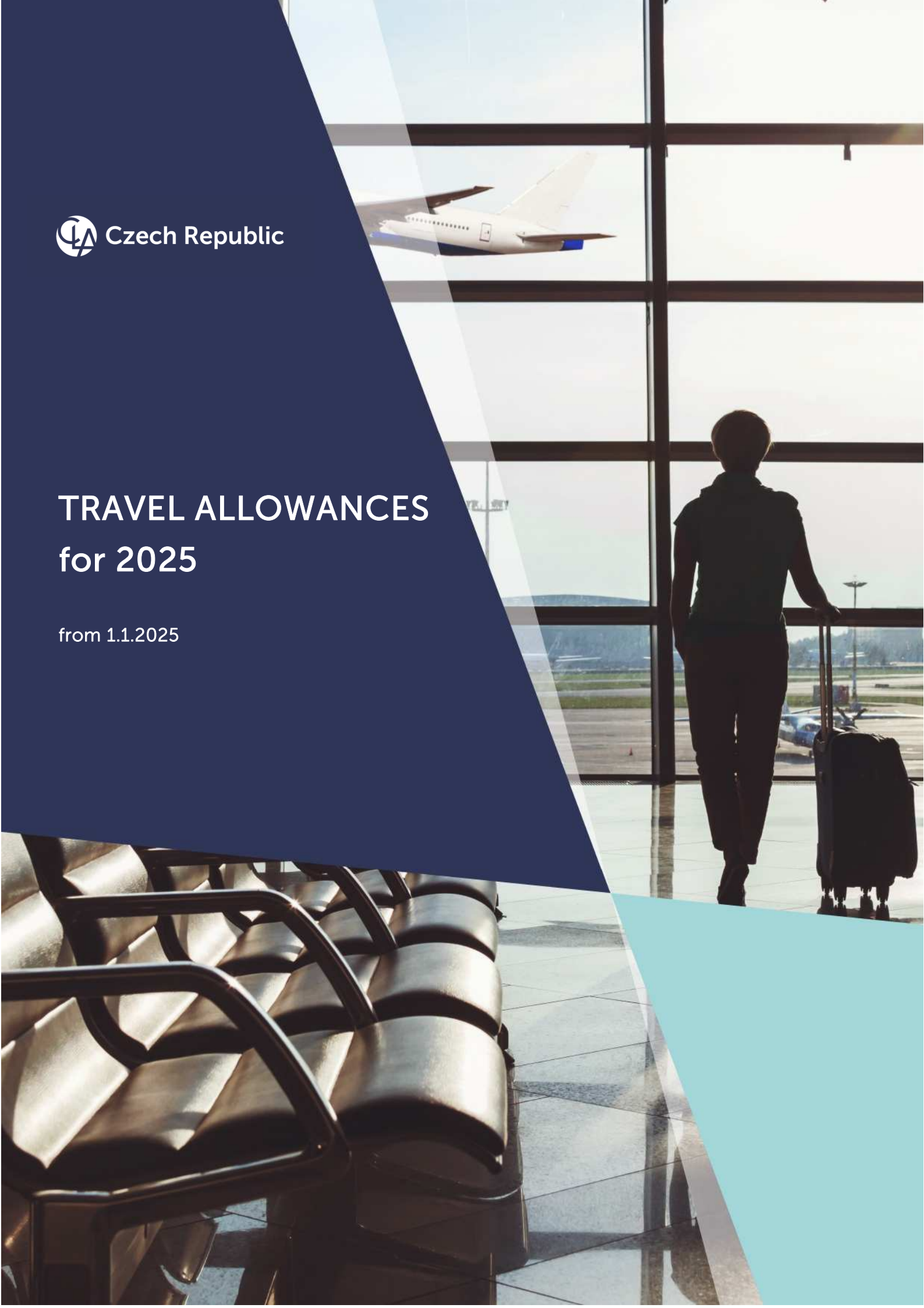




# TRAVEL ALLOWANCES for 2025

from 1.1.2025



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### 1. DOMESTIC TRIPS

- **Meal allowances:**

5 – 12 hours (incl.)	CZK 148 – 177
12 – 18 hours (incl.)	CZK 225 – 271
over 18 hours	CZK 353 – 422

- **Reduction:** For free breakfast, lunch and dinner, the employer **MUST** reduce the allowance; the percentage of the reduction shall be specified in a directive. Allowances are reduced as follows, these are maximum percentage rates:

5 – 12 hours	↓ 70% for each meal
12 – 18 hours	↓ 35% for each meal
over 18 hours	↓ 25% for each meal

- Employer pay **no meal allowances** if employee received

2 free breakfast, lunch or dinner during trip 5-12 hours  
3 free breakfast, lunch or dinner during trip 12-18 hours

- **When employer pays higher meal allowances than it is written or reduce with lower percentage then the difference is perquisite earning for employee. It means that employees tax base for income tax and for health and social insurance should be increased about this non-reduced difference. If this happens please report to the payroll department and tell them the amount of perquisite to be taxed.**
- Any associated costs (e.g. accommodation, etc.) shall only be reimbursed if evidence of their amount is provided; an accommodation bill **CANNOT** be replaced by an affidavit.
- If a transportation means is used after previously agreed business trip interruption due to an employee's reasons (e.g. holiday in the USA after a business trip) after which no more work is performed, the employer is obliged to reimburse the travel costs in an amount to which an employee would be entitled if the trip was not interrupted (the same applies if holiday is followed by a business trip).
- **Private car used for company purposes**  
The basic allowance rate for 2025 is **CZK 5.80/km**  
+ average consumption according to the logbook \* average price pursuant to the decree of the Ministry of Labour and Social Affairs No. 475/2024

According to this decree the prices are as follows:

CZK 35.80 for gasoline with grade of petrol 95

CZK 40.50 for gasoline with grade of petrol 98

CZK 34.70 for diesel fuel

CZK 7.70 for kilowatt hour of electricity

LPG car – prices are not determined, for more information contact your accountant.

**OR** according to submitted evidence.

In the basic allowance is included **collision damage waiver**, which is an employee obliged to take out and pay by himself (herself).

If a private car is used for company purposes, an employee should have a **driver training certificate**, same as for the use of company cars.

## 2. FOREIGN TRIPS

- Foreign meal allowance rate pursuant to the decree of the Ministry of Finance **Decree No. 373/2024 Coll.** providing for the basic rates of foreign meal allowances for 2025  
<https://www.mfcr.cz/cs/kontrola-a-regulace/legislativa/legislativni-dokumenty/2024/vyhlasaka-c-373-2024-sb-58105>  
(in Czech)
- **More** than 18 hours – full meal allowance rate, otherwise reduced as follows:
  - 12 – 18 hours (incl.) 2/3 of the rate for the given country
  - 1 – 12 hours (incl.) 1/3 of the rate for the given countryLess than 59 min (incl.) no entitlement, also no entitlement when foreign trip last less than 5 hours and there is an entitlement for domestic meal allowance at the same time.
- **Reduction:** same as for domestic trips: for free breakfast, lunch and dinner, the employer **MUST** reduce the allowance; the percentage of the reduction shall be specified in a directive. These are maximum percentage rates:

1 – 12 hours	↓ 70% for each meal
12 – 18 hours	↓ 35% for each meal (2 meals)
Over 18 hours	↓ 25% for each meal
- Employer pay **no meal allowances** if employee received
  - 2 free breakfast, lunch or dinner during foreign trip 5-12 hours
  - 3 free breakfast, lunch or dinner during foreign trip 12-18 hours
- **When employer pays higher meal allowances than it is written or reduce with lower percentage then the difference is perquisite earning for employee.** It means that employees tax base for income tax and for health and social insurance should be increased about this non-reduced difference. If this happens please report to the payroll department and tell them the amount of perquisite to be taxed.
- If the actual time of flight departure or arrival differs from the flight schedule given on the flight ticket, the actual time shall apply.

- The company shall decide for foreign business trips whether it will provide the employees with **spending allowance amounting to 40%** of the meal allowance before the amounts for the available meals are deducted.
- We recommend to arrange travel insurance for your employees during foreign trip. If a private car is used for foreign trip, an employee should have an accident insurance and insurance of other seats if more employees travel together.

### 3. ADVANCE PAYMENTS:

- Business trip settlement according to the exchange rate of the Czech National Bank applicable as of the day when the advance payment was made; where no advance payment was made, the first day of the business trip shall apply; **a fixed monthly exchange rate cannot be applied.**
- Where the advance payment was too low, the employer shall pay the difference in CZK.
- Where the advance payment was too high, the employee shall return the difference in CZK or in the currency of the advance payment or in the currency to which he/she converted the currency of the advance payment.

The business trip should be **approved by an authorized employee** before it begins in order to avoid doubts in the event of an accident whether it was a business or private trip.

The meal allowance **cannot be refused, before the business trip neither after them.**

The meal allowance **cannot be replace with meal ticket.**

**Agreement to perform work:** the regular place of work must be defined in the contract and the provision of travel allowances must be agreed (otherwise no entitlement).

**Agreement to complete a job:** it is not necessary to define the regular place of work; however, the provision of travel allowances must be agreed.

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