



TRAVEL ALLOWANCES FOR 2026

effective January 1, 2026



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Domestic meal allowance rates

5–12 hours (incl.)	CZK 155–185
12–18 hours (incl.)	CZK 236–284
Over 18 hours	CZK 370–442

Reduction of meal allowance when a free meal is provided

If breakfast, lunch or dinner is provided free of charge during a business trip, the employer must reduce the meal allowance. The rules and percentages of the reduction should be specified in an internal policy. The Labour Code sets the maximum reduction as follows:

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

No meal allowance is paid if the employee receives:

- 2 free meals on a business trip lasting 5–12 hours
- 3 free meals on a business trip lasting 12–18 hours

Meal allowance above the statutory limits

If the employer pays a higher meal allowance than stated above, or applies lower reduction percentages, the difference constitutes taxable income of the employee (including social security and health insurance contributions). If this occurs, please report the amount of taxable income to the payroll accountant so it can be taxed.

Reimbursement of expenses

Expenses related to the business trip (e.g., accommodation, parking, fares) are reimbursed in documented amounts based on receipts. If a receipt cannot objectively be obtained, attach other supporting evidence and, where appropriate, a brief explanation (a sworn statement).

Interruption of a business trip for private reasons

If the business trip is connected to a private stay (e.g., vacation) or is interrupted for personal reasons, the employer reimburses travel expenses only up to the amount that would have arisen in the case of a purely business trip.

Use of a private vehicle on a business trip

Reimbursement includes the basic rate per 1 km:

- Passenger car CZK 5.90 / km
- Motorcycles and tricycles CZK 1.60 / km

In addition, reimbursement is provided for consumed fuel. This is determined either based on the actual price documented by a receipt or based on the average prices set by decree as follows: Petrol 95 octane CZK 34.70

Petrol 98 octane CZK 39.00

Diesel CZK 34.10

Electricity (per 1 kWh) CZK 7.20

LPG - Not set please contact your accountant for more information When using a private vehicle, internal occupational safety rules and driver training requirements must be followed, similarly to the use of company vehicles.

Foreign meal allowances

The basic foreign meal allowance rates for individual countries are set out in [Vyhláška č. 489/2025 Sb., o stanovení výše základních sazeb zahraničního stravného pro rok 2026 | Ministerstvo financí ČR](#) (in Czech).

Selected changes in foreign meal allowance rates:

Slovakia	EUR 40 (previously EUR 35)
Germany	EUR 50 (previously EUR 45)
Denmark	EUR 65 (previously EUR 60)
USA	USD 70 (previously USD 65)

No change for the following countries:

Poland	EUR 50
Italy	EUR 55
France	EUR 50
Austria	EUR 45

Foreign meal allowance amounts depend on the time spent abroad:

Up to 59 minutes (incl.)	No entitlement
1–12 hours (incl.)	1/3 of the rate for the given country
12–18 hours (incl.)	2/3 of the rate for the given country
Over 18 hours	Full rate for the given country

Foreign meal allowance is also not paid if the stay abroad lasts 5 hours or less and, at the same time, there is an entitlement to domestic meal allowance.

For air transport, the time decisive for meal allowance is based on the actual departure and arrival times (not only the scheduled flight times).

Pocket money

The employer may decide to provide pocket money of up to 40% of the foreign meal allowance (calculated from the amount before any reduction for free meals).

Insurance recommendation

For trips abroad, we recommend taking out travel insurance. When travelling by private car, we recommend checking the scope of the vehicle insurance and, where appropriate, arranging additional insurance for passengers.

Advances

The settlement of a foreign business trip is converted to CZK using the official Czech National Bank (“CNB”) exchange rate valid on the day the advance is provided. If no advance is provided, the CNB exchange rate valid on the day the business trip starts is used. A fixed monthly exchange rate is not used for business trip settlements.

If the advance is lower than the actual costs, the employer will pay the difference in CZK.

If the advance is higher, the employee returns the overpayment – usually in CZK or in the currency in which the advance was received (or in the currency into which it was exchanged).

Agreement to perform work (“Dohoda o pracovní činnosti”)

An entitlement to travel expense reimbursements arises only if the agreement to perform work (“dohoda o pracovní činnosti”) specifies a regular workplace and, at the same time, the provision of travel expense reimbursements is explicitly agreed.

Agreement to complete a job (“Dohoda o provedení práce”)

If you want to provide travel expense reimbursements, they must be explicitly agreed in the agreement to complete a job (“dohoda o provedení práce”); you do not need to agree a regular workplace.

We recommend that a business trip is approved in advance (e.g., by an authorized person). This helps prevent uncertainties when handling potential insurance claims.

An employee cannot validly waive the meal allowance (neither before the business trip nor retroactively).

The meal allowance cannot be replaced by meal vouchers – it is a different regime and serves a different purpose.

We wish you good health and much success in your personal and professional life in the new year, and we look forward to continuing our cooperation in 2026.

CLA Advisory s.r.o.

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