

# Documents required for payment of compensation

To pay compensation, there must be a written decision, directive, or order from the employer, which shows the details of the person receiving the compensation, the amount of the compensation and the date of the ride or the period during which the made rides are compensated. A copy of the document certifying the right to use the car is attached to the written decision. A decision can also be made for a longer period than one calendar month.

Tax-exempt compensation can only be paid if records (driving log) of work rides are kept. Driving records must contain the data of the person using the car, data of the national registration plate of the car, the initial and final readings of the odometer for each work ride, and the date and purpose of each ride. The form in which the records are kept, e.g., on paper or electronically, does not matter. It is important that it contains the aforementioned data. As a result, tax-exempt compensation cannot be paid for future rides, but only for rides already made.

If the compensation for the use of a personal car is paid without keeping records, the payment is considered to be income from employment, which must be declared in Annex 1 of the form TSD (in the case of a non-resident, in Annex 2) in personalised form.

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