Declaration of compensation

A person (a resident legal person, state agency or local government agency, a natural person who is an employer and a non-resident who has a permanent establishment or operates as an employer in Estonia) who has paid compensation to a natural person (also, to a person with a disability) for the use of a car during a calendar year is required to submit the declaration form INF 14 by 1 February of the following year.

To submit the form INF 14:

- ✓ enter e-MTA
- ✓ select “Reports” and “Form INF 14” from the menu
- ✓ on the page of declaration lists, click the button “Add new INF”
- ✓ select the 4th quarter.

On the form INF 14, the compensation amounts are declared together with the part exceeding the limit.

Example 1
The employer's order states that the employee will be reimbursed for the use of a personal car for work tasks when keeping driving records. In January, the employee was compensated for the use of the personal car in the total amount of 600 euros (1200 km × 0.5 euros) and the amount was transferred to the employee. What amounts must be declared on the Annex 4 of form TSD and on the form INF 14?
The amount of 50 euros (600 – 550) must be indicated on the Annex 4 of form TSD and the amount of 600 euros on the form INF 14.

Example 2
The employer's order states that the employee will be reimbursed for the use of a personal car for work tasks in the amount of 550 euros. No driving records are kept. What amount must be declared on the Annex 4 of form TSD and on the form INF 14?
No amounts are declared on the Annex 4 of form TSD and on the form INF 14, because driving records have not been kept. The amount of 550 euros is treated as employment income and is declared on the Annex 1 of form TSD.

Example 3
The employer's order states that the employee will be reimbursed for the use of a personal car for work tasks when keeping driving records. In February, the employee was compensated for the use of a personal car in the total amount of 409.44 euros (744.44 km × 0.55 euros) and the amount was

transferred to the employee. What amount must be declared on the Annex 4 of form TSD and on the form INF 14?
The amount of 37.22 euros (744.44 km× 0.05 euros) must be indicated on the Annex 4 of form TSD and the amount of 409,44 euros on the form INF 14.

Example 4
The employer's order states that the employee will be reimbursed for the use of a personal car for work tasks when keeping driving records. In March, the employee was compensated for the use of a personal car in the total amount of 675 euros (1500 km × 0.45 euros) and the amount was transferred to the employee. What amount must be declared on the Annex 4 of form TSD and on the form INF 14?
The amount of 125 euros (675 – 550) must be indicated on the Annex 4 of form TSD and the amount of 675 euros on the form INF 14.

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