

Benefits for employees with disabilities

The employer can pay compensation to an employee with a disability for the use of a motor vehicle only if this employee is unable to use public transport to travel between the place of work and residence, or the use of public transport causes a significant decrease in mobility and work ability.

The conditions and limits established for a personal car also apply to a motor vehicle used by a person with a disability: the tax-exempt limit of compensation paid to one person is 0.50 euros per kilometre when records are kept, but no more than 550 euros per calendar month per each employer paying the compensation. A person with a disability can be paid compensation for the use of a motor vehicle only if their passenger car or motor vehicle is not in the ownership or possession of the employer.

Rides between the place of residence and the place of work can only be compensated when records are kept. It is not possible to pay tax-exempt compensation for the use of a motor vehicle without keeping records.

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