Personal car is used for transport

If the employee is reimbursed for the costs of traveling to work by personal car, because it is not possible to reach the workplace from their place of residence using public transport by the start of the working day, the rules for reimbursement of the costs of using a personal car must be followed, i.e. records must be kept of rides related to work duties (including rides to/from work), if it is desired to reimburse up to 550 euros exempt from tax in a calendar month.

The cost reimbursement procedure does not require submitting cost documents to employer to prove actual costs.

In addition to the compensation, additional compensation for gasoline costs is not provided for the employee when driving to work in a personal car, and in such a case these costs are considered a fringe benefit.

However, it is possible to reimburse parking fees exempt from tax if the parking was related to the performance of work duties.

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