

Transport of employees - FAQ

1. Is taking a taxi home from work at night, if the nature of the job requires it, a fringe benefit or not?

Covering transport costs of coming to work by taxi based on documentation is not considered a fringe benefit, if, due to the working regime, it is not possible for the employee to use public transport to come to work or go home.

2. If a person lives in a place where there is no public transport, is driving to work and home from work not considered a fringe benefit? Which documents should be formalised for it?

If the workplace is in a place that is not connected to public transport or due to the work regime, the hours are not suitable, then it is possible to use the employer's car, exempt from tax, for rides between home and workplace. But in this case, if necessary, it must be proved to the tax authority that it was not possible to get to work or home from work using public transport at that time of day.

3. If a company organises and compensates for the transport of its employees to work, for whom using public transport for going to work and home would cost 2/3 of their salary (an unreasonable amount for the employee, it would be more rational not to go to work at all), is it a fringe benefit or not?

Whether the expense is considered a fringe benefit or not does not depend on the salary of the individual employee.

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