

Business trips within Estonia

An employee is on a business trip if an employer sends the employee to perform their duties to a place other than their usual place of work, including both within Estonia and outside Estonia (a business trip abroad).

In the case of a business trip within Estonia, it is not possible to pay tax-exempt daily allowance for a business trip to an employee. If the employer does decide to pay a daily allowance on a domestic business trip, this payment is considered part of wages and must be taxed and declared as wages (Annex 1 to the TSD).

Employees must be reimbursed for all reasonable expenses incurred by them in the performance of their duties. Costs that are considered reasonable are those that are necessary for the performance of duties, i.e. without which the duties could not be performed or the quality would suffer significantly.

Examples of **business trip costs**:

- ✓ travel expenses to the destination,
- ✓ accommodation,
- ✓ parking costs, etc.

More information on business trips within Estonia can be found from [the "Tööelu" portal](#) (the Labour Inspectorate's information channel).

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