



# Travel expenses **2017**

**With updated  
additional meal  
expenses abroad**

**Status:  
January 2017**



**TRAVEL EXPENSES**

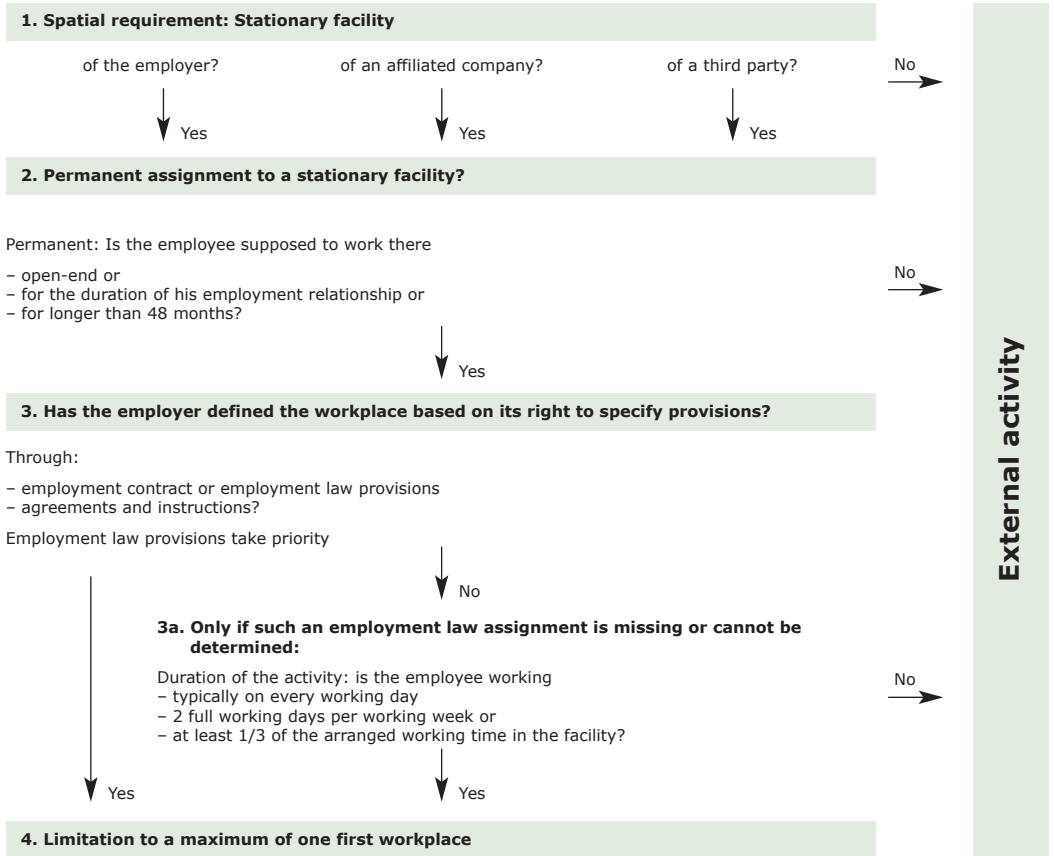
- A business trip (external activity for professional reasons) exists, if the employee is working
- for professional reasons,
  - temporarily,
  - outside of his home and his centre of professional activity and
  - not at the initial workplace

**The initial workplace replaces the regular place of work.**

Since 2014, an employee has a maximum of one **initial workplace** per employment relationship, however, by way of derogation from the previous regulation, it may **also** be **with a customer**.

In principle, the initial workplace may be contractually defined. However, a negative allocation, i.e. the simple information that there is no initial workplace, may not be possible. Either an initial workplace does exist and has been defined or the external circumstances indicate that there is none, for example, assignments as a sales representative or an engineer with constantly changing customer visits.

The following diagram indicates, whether an initial workplace may or may not exist.



External activity

If several work locations fulfil the requirements for an initial workplace, the following order applies:

- the concrete specification of the employer takes priority (for example: "the first workplace is situated in ...")
- if missing or unclear, the stationary facility, which is closest to home, is deemed to be the first workplace.

## Transport costs

All journeys due to professional external activity, which do not take place between home and the initial workplace, will be considered travel expenses.

Amount of the expenses:

- actual expenses for transportation,
- fare including surcharges for public transport

When using own vehicle:

- Kilometre rate from annual total costs (individual proof),
- kilometre allowance:

Vehicle	Kilometre rate (EUR per km)
Car	0.30
Other motorised vehicles	0.20

In addition to kilometre rates, extraordinary expenses (e.g. accident, theft, technical wear) must be taken into account. The principles of the initial workplace must also be observed for calculating the non-cash benefit of company cars. However, a differentiation must be made according to the frequency of the visits to the initial workplace. If visited frequently, the factor of 0.03% is used for the distance between home and initial workplace, when it comes to taxation. If the amount remains below 15 visits per month, taxation with the 0.002% rule may possibly be expedient. If a company vehicle is only borrowed, e.g. for relocation, the 0.001% rule applies.

## Additional meal expenses

Since 2014, only two rates have applied for additional meal expenses, which the employer can compensate or the employee can offset as professional expenses.

Duration	per calendar day lump-sum amount in EUR
<b>One-day business trip</b> with an absence of MORE than 8 hours	12.00
<b>Several days' business trip with overnight accommodation</b> , if the employee is absent for a full 24 hours	24.00

**Arrival and departure day for several days' business trip:** EUR 12, regardless of the duration of absence. The requirement is that the employee stays overnight outside of his home on this particular day, a subsequent day or a prior day.

**Note:** For several days' business trips with overnight accommodation, the employer may waive the recording of actual absence times in the future, if it can be certain that overnight accommodation existed. For the day of arrival and departure of a multi-day business trip with overnight accommodation, the duration of absence is irrelevant. For a one-day business trip, it is sufficient if a duration of absence of more than eight hours is ensured.

**Night rule:** Anyone who is travelling for business purposes after midnight on a calendar day and does not stay overnight, is entitled to receive a meal allowance for tax purposes of EUR 12 for the calendar day on which he is mainly travelling.

**Three-month time limit:** The tax-exempt compensation of additional meal expenses is limited to the first three months at the same place of work. An interruption of four weeks enables a new three-month time limit to start. The reasons for the interruption – sickness, leave or operational approaches – have been irrelevant since 2014.

**Business trips abroad:** The corresponding categories applies to business trips abroad.

**Overview of the lump-sum amounts applicable from 1 January 2017 for additional meal expenses and overnight accommodation expenses abroad**  
(Changes compared to 1 January 2016 - BStBl I 2015 Page 1058 - in bold font)

Country	Lump-sum amounts for additional meal expenses		Lump-sum amount for overnight accommodation expenses
	for a duration of absence of at least 24 hours per calendar day	for the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Afghanistan	30	20	95
Egypt	40	27	113
Ethiopia	27	18	86
Equatorial Guinea	36	24	166
Albania	29	20	<b>113</b>
Algeria	<b>51</b>	<b>34</b>	<b>173</b>
Andorra	34	23	45
Angola	77	52	265
Antigua and Barbuda	53	36	117
Argentina	34	23	144
Armenia	23	16	63
Azerbaijan	<b>30</b>	<b>20</b>	<b>72</b>
Australia			
– Canberra	58	39	158
– Sydney	59	40	186
– rest	56	37	133
Bahrain	45	30	180
Bangladesh	30	20	111
Barbados	58	39	179
Belgium	41	28	135
Benin	40	27	101
Bolivia	<b>30</b>	<b>20</b>	<b>93</b>
Bosnia and Herzegovina	18	12	73
Botswana	40	27	102
Brazil			
– Brasilia	53	36	160
– Rio de Janeiro	47	32	145
– Sao Paulo	53	36	120
– rest	54	36	110
Brunei	48	32	106
Bulgaria	22	15	90
Burkina Faso	44	29	84
Burundi	47	32	98
Chile	40	27	130
China			
– Chengdu	35	24	105

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	for a duration of absence of at least 24 hours per calendar day	for the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
— Hong Kong	74	49	145
— <b>Canton</b>	<b>40</b>	<b>27</b>	<b>113</b>
— Beijing	46	31	142
— Shanghai	50	33	128
— rest	<b>50</b>	<b>33</b>	<b>78</b>
Costa Rica	<b>46</b>	<b>31</b>	<b>93</b>

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	€	€	
Côte d'Ivoire	51	34	146
Denmark	60	40	150
Dominica	40	27	94
Dominican Republic	40	27	71
Djibouti	48	32	160
Ecuador	<b>44</b>	<b>29</b>	<b>97</b>
El Salvador	44	29	119
Eritrea	46	31	81
Estonia	27	18	71
Fiji	<b>34</b>	<b>23</b>	<b>69</b>
Finland	39	26	136
France			
— Lyon	53	36	83
— Marseilles	51	34	86
— Paris and the Departments 92, 93 and 94	58	39	135
— Strasbourg	48	32	89
— rest	44	29	81
Gabon	62	41	278
Gambia	30	20	125
Georgia	30	20	80
Ghana	46	31	174
Grenada	51	34	121
Greece			
— Athens	<b>46</b>	<b>31</b>	<b>132</b>
— rest	<b>36</b>	<b>24</b>	<b>89</b>
Guatemala	28	19	96
Guinea	38	25	110
Guinea-Bissau	24	16	86
Guyana	41	28	81
Haiti	50	33	111
Honduras	<b>48</b>	<b>32</b>	<b>101</b>
India			
— Chennai	34	23	87
— Kolkata	41	28	117
— Mumbai	32	21	125

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	for a duration of absence of at least 24 hours per calendar day	for the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
— New Delhi	50	33	144
— rest	36	24	145
Indonesia	38	25	130
Iran	28	19	84
Ireland	44	29	92
Iceland	47	32	108
Israel	56	37	191
Italy			
— Milan	39	26	156
— Rome	52	35	160
— rest	34	23	126
Jamaica	54	36	135
Japan			
— Tokyo	53	36	153
— rest	51	34	156
Yemen	24	16	95
Jordan	<b>46</b>	<b>31</b>	<b>126</b>
Cambodia	<b>39</b>	<b>26</b>	<b>94</b>
Cameroon	<b>50</b>	<b>33</b>	<b>180</b>
Canada			
— Ottawa	35	24	110
— Toronto	52	35	142
— Vancouver	48	32	106
— rest	44	29	111
Cape Verde	30	20	105
Kazakhstan	39	26	109
Qatar	56	37	170
Kenya	42	28	223
Kyrgyzstan	29	20	91
Columbia	41	28	126
Congo, Republic	50	33	200
Congo, Democratic Republic	68	45	171
Korea, People's Democratic Republic	39	26	132
Korea, Republic	58	39	112

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	€	€	
Kosovo	<b>23</b>	<b>16</b>	<b>57</b>
Croatia	28	19	75
Cuba	50	33	85
Kuwait	42	28	185
Laos	33	22	67
Lesotho	24	16	103
Latvia	30	20	80
Lebanon	44	29	120
Libya	45	30	100
Liechtenstein	53	36	180
Lithuania	24	16	68
Luxembourg	47	32	102
Madagascar	38	25	83
Malawi	47	32	123
Malaysia	<b>34</b>	<b>23</b>	<b>88</b>
Maldives	38	25	93
Mali	41	28	122
Malta	45	30	112
Morocco	42	28	<b>129</b>
Marshall Islands	63	42	70
Mauritania	39	26	105
Mauritius	48	32	140
Macedonia	24	16	95
Mexico	41	28	141
Micronesia	56	37	74
Moldavia, Republic	<b>24</b>	<b>16</b>	<b>88</b>
Monaco	<b>42</b>	28	<b>180</b>
Mongolia	29	20	84
Montenegro	29	20	<b>94</b>
Mozambique	42	28	147
Myanmar	<b>35</b>	<b>24</b>	<b>155</b>
Namibia	23	16	77
Nepal	28	19	86
New Zealand	47	32	98
Nicaragua	36	24	81
Netherlands	46	31	119
Niger	36	24	70



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	for a duration of absence of at least 24 hours per calendar day	for the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Nigeria	63	42	255
Norway	64	43	182
Austria	36	24	104
Oman	<b>60</b>	<b>40</b>	<b>200</b>
Pakistan			
— Islamabad	30	20	165
— rest	27	18	68
Palau	51	34	166
Panama	<b>39</b>	<b>26</b>	<b>111</b>
Papua New Guinea	<b>60</b>	<b>40</b>	<b>234</b>
Paraguay	36	24	61
Peru	30	20	93
Philippines	30	20	107
Poland			
— Wroclaw	33	22	92
— Gdansk	29	20	77
— Krakow	28	19	88
— Warsaw	30	20	105
— rest	27	18	50
Portugal	36	24	92
Rwanda	46	31	141
Romania			
— Bucharest	<b>32</b>	<b>21</b>	100
— rest	<b>26</b>	<b>17</b>	<b>62</b>
Russian Federation			
— <b>Jekatarinenburg</b>	<b>28</b>	<b>19</b>	<b>84</b>
— Moscow	30	20	<b>110</b>
— St. Petersburg	<b>26</b>	<b>17</b>	<b>114</b>
— rest	<b>24</b>	<b>16</b>	<b>58</b>
Zamia	36	24	<b>130</b>
Samoa	29	20	<b>85</b>
San Marino	<b>34</b>	<b>23</b>	<b>75</b>
São Tomé — Príncipe	<b>47</b>	<b>32</b>	<b>80</b>
Saudi Arabia			
— Jeddah	38	25	234
— Riyadh	48	32	179

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	for a duration of absence of at least 24 hours per calendar day	for the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
— rest	48	32	80
Sweden	50	33	168
Switzerland			
— Geneva	64	43	195
— rest	62	41	169
Senegal	45	30	128
Serbia	<b>20</b>	<b>13</b>	<b>74</b>
Sierra Leone	39	26	82
Zimbabwe	45	30	103
Singapore	53	36	188
Slovak Republic	24	16	<b>85</b>
Slovenia	<b>33</b>	<b>22</b>	95
Spain			
— Barcelona	32	21	118
— Canary Islands	32	21	98
— Madrid	41	28	113
— Palma de Mallorca	32	21	110
— rest	29	20	88
Sri Lanka	40	27	118
St. Kitts and Nevis	45	30	99
St. Lucia	54	36	129
St. Vincent and the Grenadines	52	35	121
Sudan	35	24	115
South Africa			
— Cape Town	27	18	112
— Johannesburg	29	20	124
— rest	22	15	94
South Sudan	<b>34</b>	<b>23</b>	<b>150</b>
Surinam	41	28	108
Syria	38	25	140
Tajikistan	26	17	67
Taiwan	<b>51</b>	<b>34</b>	<b>126</b>
Tanzania	47	32	201
Thailand	32	21	<b>118</b>
Togo	35	24	108
Tonga	32	21	36

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	for a duration of absence of at least 24 hours per calendar day	for the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
Trinidad and Tobago	54	36	164
Chad	47	32	151
Czech Republic	<b>35</b>	<b>24</b>	<b>94</b>
Turkey			
– Istanbul	35	24	104
– Izmir	42	28	80
– rest	40	27	78
Tunisia	33	22	80
Turkmenistan	33	22	108
Uganda	35	24	129
Ukraine	<b>32</b>	<b>21</b>	<b>98</b>
Hungary	<b>22</b>	<b>15</b>	<b>63</b>
Uruguay	44	29	109
Uzbekistan	34	23	123
Vatican City	52	35	160
Venezuela	48	32	207
United Arab Emirates	45	30	155

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	for a duration of absence of at least 24 hours per calendar day	for the day of arrival and departure and for a duration of absence of more than 8 hours per calendar day	
	€	€	
United States of America (USA)			
– Atlanta	<b>62</b>	<b>41</b>	<b>175</b>
– Boston	<b>58</b>	<b>39</b>	<b>265</b>
– Chicago	<b>54</b>	<b>36</b>	<b>209</b>
– Houston	<b>63</b>	<b>42</b>	<b>138</b>
– Los Angeles	<b>56</b>	<b>37</b>	<b>274</b>
– Miami	<b>64</b>	<b>43</b>	<b>151</b>
– New York City	<b>58</b>	<b>39</b>	<b>282</b>
– San Francisco	<b>51</b>	<b>34</b>	<b>314</b>
– Washington, D. C.	<b>62</b>	<b>41</b>	<b>276</b>
– rest	<b>51</b>	<b>34</b>	<b>138</b>
United Kingdom of Great Britain and Northern Ireland			
– London	62	41	224
– rest	45	30	115
Vietnam	38	25	86
Belarus	27	18	109
Central African Republic	<b>46</b>	<b>31</b>	<b>74</b>
Cyprus	<b>45</b>	<b>30</b>	<b>116</b>

**Meal provision for employees**

... for own business interest	... for external activities	... for a reward
<ul style="list-style-type: none"> <li>- Company event</li> <li>- Business meal</li> <li>- Entertainment (e.g. customers, in the Group ...)</li> </ul>	Meals from the employer or third party. The tax-exempt meal provision is only possible, if it involves a so-called "customary" meal, i.e. it does not exceed the value of EUR 60 per person.	Meals provided as consideration for work performance must be applied at the actual value, e.g. if an employee is permitted to go to an expensive restaurant for good work performance.
No non-cash benefit is incurred.	Reduction of the additional meal expenses for breakfast by EUR 4.80 lunch/dinner by EUR 9.60 each.	The exemption limit of EUR 44 is applicable, but may not be exceeded and may not be utilised in a different way; otherwise a taxable non-cash benefit is created.

**Practical tip:** "Meals" on flights, such as crisps or biscuits, do not count as meals in the fiscal sense and do not reduce the meal allowances.

**Granting of meals for external activities**

The employee is provided with meals by the employer or third party on his external activity.

Employee has a meal himself and the employer reimburses the expenses	Meal arranged by employer or third party	External activity with overnight accommodation
Reimbursement only remains tax-exempt within the scope of the known limits, i.e. for one-day absence: EUR 12 for more than 8 hours of absence.  For several days' absence: EUR 12 for the day of arrival and departure, EUR 24 for at least 24 hours of absence	<ul style="list-style-type: none"> <li>- Full cost assumption by employer is permitted.</li> <li>- NO non-cash benefit with the benefit-in-kind can be applied any more.</li> <li>- With additional compensation for additional meal expenses the reduction for breakfast is EUR 4.80, for lunch/dinner EUR 9.60 each</li> </ul>	principle: the pure overnight accommodation expenses are reimbursable. Expenses for breakfast = meal must be reduced.  For meals, the previous column also applies
Additional reimbursements in the amount of EUR 12 / EUR 24 can be taxed at 25% on a lump-sum basis.	Professional reasons in the interest of the employer. <ul style="list-style-type: none"> <li>- Employer has promised the employee the coverage of the costs under employment law.</li> <li>- Invoice is issued in the employer's name.</li> </ul>	Covered by the employer = Costs for breakfast for additional meal expenses must be reduced by EUR 4.80.

**Overnight accommodation expenses**

Business-related overnight accommodation expenses may only continue to be reimbursed unreservedly for 48 months. Thereafter, only a maximum of EUR 1,000 per month will be reimbursed on a tax-exempt basis. The allowance of EUR 20, each employee may claim without proof, remains unchanged.

**By the way:**

**Flights:** the country can be considered attained when the flight has landed. until then, the lump-sum amount of the country of departure applies. **Flights over 2 days:**

- On the interim days, the lump-sum amount for Austria applies.
- With a stopover, the lump-sum amount is only relevant for overnight accommodation.

With the aid of a travel expense policy, many things can be reduced, for example, the lapse of claims for additional meal expenses for training courses booked by the employer with meals. Travel expense forms, which already calculate the absence, can also lead to a significant reduction of errors in processing the travel expenses. Contact us, we will be pleased to provide you with templates.