

Sending an employee on a business trip by several employers

If an employee has several employers who send them on a business trip at the same time, the employee is required to notify the employer of the decision to send them on a business trip and of the daily allowance assigned to them (§ 6 of the Business Trip Regulation).

If an employee is sent on a business trip abroad by several employers at the same time, the employee must be guaranteed at least the minimum daily allowance of 40 euros per day. At the same time, a maximum tax-exempt rate applies to daily allowances paid by several employers, which is 75 euros for the first 15 days of the business trip, but no more than for 15 days in a calendar month and 40 euros for each subsequent day.

In order to ensure the clarity of the taxation of the daily allowance paid by several employers at the same time, the **employee is obliged** to inform their employer of the decision to send them on a business trip and of the daily allowance assigned to them. If one employer pays a daily allowance to the employee and the other employer receives information about the payment of the daily allowance, the second employer does not have to pay daily allowance if the assignment takes place during the same period. This is because the daily allowance paid by the employer who made the decision to send the employee on a business trip first is taken into account first. If the notified employer still decides to pay the employee daily allowance, the fact must be taken into account that the maximum tax-exempt rate of daily allowance paid by several employers is 75 euros for the first 15 days of the business trip, but no more than for 15 days in a calendar month and 40 euros for each subsequent day. The notified employer can calculate the part of the daily allowance that exceeds the maximum tax-exempt rate in case of payment of the daily allowance. It is subject to taxation as employment income by the notified employer.

If the employee sent on a business trip is a **member of the board of all the legal entities sending them to the business trip** and makes a decision about sending them on the business trip at the same time on behalf of all persons, then they have the decision-making authority over which company formalises the business trip first and can pay daily allowance up to the tax-exempt limit. The tax-exempt rate of the daily allowance paid by several companies to a board member is also the same: 75 euros for the first 15 days of the business trip, but no more than for 15 days in a calendar month and 40 euros for each subsequent day.

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