

Tax treatment of the reimbursement of expenses of travel and subsistence to office holders and employees

Part 05-01-06

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1. Introduction

This manual explains the tax treatment of reimbursement of travel and subsistence expenses to employees (including directors).

In practice, one of two scenarios will generally arise:

1. The employer does not reimburse an employee for the cost of travel and subsistence, or
2. The employer reimburses an employee for the cost of travel and subsistence.

In the first scenario, an employee may claim a tax deduction for travel and related subsistence expenses necessarily incurred in performing the duties of her/his employment by submitting a claim to her/his Revenue office.

Claims for these expenses should be made after 31 December of the year in which they were incurred.

The claim form for car expenses is available [on the Revenue website](#).

Where the second scenario applies, this manual sets out the circumstances under which such reimbursement may be made free of tax.

Whilst the reimbursement to an office holder or employee of expenses of travel and subsistence is a matter for the relevant body or employer, a separate and distinct issue is the circumstances under which such reimbursement can be made without deduction of tax.

This manual sets out the tax treatment of the reimbursement of expenses of travel and subsistence to office holders (including directors) and employees to ensure a consistent approach that takes into account the necessity of business travel for different categories of office holders and employees.

Whilst it is not possible to address all the circumstances that may arise, the manual deals with the main issues as follows:

- [Chapter 2](#) sets out the **general principles** relating to the tax treatment of the reimbursement of expenses of travel and subsistence;
- [Chapter 3](#) addresses the **general scenarios** relating to the reimbursement of expenses of travel and subsistence; and
- [Chapter 4](#) addresses the reimbursement of expenses of travel and subsistence in certain **specific scenarios**.

Note - Where circumstances arise that are not covered by this manual, guidance may be sought from the Revenue office dealing with the employer.

1.1. Overview

Where office holders and employees necessarily incur expenses of travel (and subsistence relating to that travel) in the performance of the duties of their office or employment, the reimbursement of such expenses may, within certain limits (see [Chapter 2.4](#)), be made tax-free.

It is a long-established principle of tax case law that the expenses incurred in travelling from home to work and work to home are expenses which are NOT necessarily incurred in the performance of the duties of an office or employment. The reimbursement to an office holder or employee of such expenses is therefore taxable and subject to PAYE deductions (but see [Chapter 4.4.4](#) re employees recalled to their normal place of work to deal with emergencies and [Chapter 4.5](#) re taxis home on an irregular basis).

The remuneration of office holders is subject to tax under the PAYE system. An office holder is a person who 'holds office'. Whilst there is no statutory definition of 'office', tax case law has held that the word 'office' means:

“a permanent, substantive position which has its existence independent of the person who fills it, and which went on and was filled by successive holders”

and that the term 'office'

“must involve a degree of continuance (not necessarily continuity) and of independence; it must connote a post to which a person can be appointed, which he can vacate and to which a successor can be appointed”.

The position of 'office' can be created by statute, statutory regulation, charter, deed of trust or other such means.

1.2. Mislabeling remuneration as expenses

Where the payment of remuneration to office holders and employees is labelled incorrectly as tax-free expenses, the Revenue Commissioners will consider whether there is any element of fraud or neglect involved or whether a Revenue offence may have been committed and will take whatever action they deem appropriate.

1.3. Records to be kept

Where expenses are reimbursed based on an acceptable flat rate allowance (see [Chapter 2.5](#)), the employer must retain a record of:

- The name and address of the director or employee,
- The date of the journey,
- The reason for the journey,
- The kilometres travelled,

- The starting point, destination and finishing point of the journey, and
- The basis for the reimbursement of travel and subsistence expenses [e.g. An overnight stay away from an individual's normal place of work].

When reimbursing expenses vouched by receipts, the employer must retain such receipts, together with details of the travel and subsistence expenses incurred.

The period of retention of records is six years after the end of the tax year to which the records refer.

Queries about the adequacy of records to be maintained may be referred to the Revenue office dealing with the employer via [MyEnquiries](#).

2. General Principles

2.1. Reimbursement of expenses of travel and subsistence without deduction of tax

Arising from an employee's or office holder's entitlement to a tax deduction in respect of certain expenses, there exists a long-standing practice under which employers may reimburse tax-free to office holders and employees the expenses of travel (and subsistence relating to that travel) subject to certain conditions being fulfilled.

The conditions under which the reimbursement to office holders and employees of the expenses of travel and subsistence may be made without deduction of tax are as follows –

- a) Firstly, the office holder or employee must be temporarily away from her/his normal place of work in the performance of the duties of her/his office or employment;
- b) Secondly, the travel expenses must be necessarily incurred in the performance of the duties of the office or employment and
- c) Thirdly, arising from a long-accepted position supported by tax case law, the expenses of subsistence must attach to travelling necessarily incurred in the performance of the duties of the office or employment.

2.2. Normal place of work

The normal place of work is the place where the individual normally performs the duties of her/his office or employment. Determining an employee's normal place of work is a question of fact that can only be considered based on the specific facts of each case.

The employer's base may not always correspond with the employee's normal place of work. For example, a business may have its principal base in one location and have a number of subsidiary bases elsewhere. Therefore, it is possible for two employees, who have the same employer, not to have the same normal place of work.

Usually, the employer will provide the facilities necessary for the work to be performed at the business premises. The office holder's or employee's home would not be regarded as the normal place of work unless there is an objective requirement that the duties of the office or employment must be performed at home.

In particular, it is not sufficient for an office holder or employee merely to carry out, or opt to carry out, some of the duties of the office or employment at home for home to be considered the normal place of work. For example, many teachers prepare work at home, but the school is still regarded as their normal place of work.

Furthermore, the employer's premises would generally be regarded as the normal place of work for employees where travel is an integral part of their work (involving daily appointments with customers). See [Chapter 4.3](#) for further information on 'Travelling Appointments.'

2.3. Business journeys

A business journey is one in which an employee travels from one place of work to another place of work in the performance of the duties of his or her employment but will generally involve a temporary absence from the normal place of work.

2.4. Travelling from home to work and work to home

It is a long-established principle of tax case law that the expenses of travelling from home to work and vice versa are expenses of travelling which are not necessarily incurred by an office holder or employee **in the performance of the duties** of her/his office or employment.

If an office holder or employee receives expense payments in respect of travelling to and from work, such expense payments are taxable and subject to PAYE deductions (but see [Chapter 4.4.4](#) re employees recalled to their normal place of work to deal with emergencies and [Chapter 4.5](#) re taxis home on an irregular basis).

The tax treatment of the reimbursement of toll charges depends on the circumstances giving rise to the toll charges. If an employer reimburses toll charges, incurred by an employee or director when travelling to and from work (and *vice versa*), the reimbursement should be put through the payroll and PAYE, PRSI and USC charged. Reimbursement of toll charges incurred on business journeys however may be paid without operation of PAYE, PRSI and USC.

2.4.1 Travel between separate employments

Where an individual holds more than one office or employment, the travel between those separate offices or employments is considered to be travel to and from work and not a qualifying business journey. Any reimbursement of expenses in respect of such travel (and subsistence relating to that travel) is taxable.

2.4.2 Employee working at a number of locations on a daily basis in the same employment

In some instances, an employee may work at a number of locations on a daily basis in the same employment.

Where an employee performs the duties of her/his employment at more than one location on a daily basis, the reimbursement of expenses of travel necessarily incurred in travelling **between** those separate locations may be made tax-free.

Example 1

John is employed, and his duties involve working firstly at Location A, then Location B and, lastly, at Location C on a daily basis. The reimbursement of expenses between:

- Locations A and B; and
- Locations B and C

may be made free of tax.

However, any reimbursement of expenses of travel between

- home and location A (the first location) and
- Location C (the last location) and home is taxable.

2.4.3 Office holder or employee commencing a business journey from home or ending a business journey at home

Where an office holder or employee, in the performance of the duties of his/her office or employment, begins a business journey directly from home or returns directly to home, then the expenses of travel and subsistence that may be reimbursed without deduction of tax are the lesser of those incurred on the journey between –

- a) home and the temporary work location; or
- b) the normal place of work and the temporary work location.

Example 2

Tom, an employee, lives in Balbriggan and his normal place of work is in Dublin city centre. He is required by his employer to use his private car to attend a temporary work location in Naas. He is entitled to claim for allowable travel expenses necessarily incurred on the return journey between Dublin City centre and Naas, which is the lesser of (a) and (b).

2.4.4 Travelling between the State and overseas

Travelling from home in the State to a temporary work location abroad on a temporary work assignment and returning home on the termination of that temporary assignment is treated as a business journey.

2.4.5 E-working

If an employee works part-time in the office and part-time at home, her/his work base is the office.

Under no circumstances may expenses of travelling between an individual's home and place of work be reimbursed tax-free. Likewise, subsistence expenses for periods spent in an individual's home may not be paid without deduction of tax.

See Tax and Duty Manual [Part 05-02-13](#) for further information on e-working arrangements.

2.5. Rates of reimbursement

2.5.1 Reimbursement of expenses of travel and subsistence by way of 'flat rate' allowances

Provided the office holder or employee bears the cost of all expenses of travel necessarily incurred in the performance of the duties of her/his office or employment (and bears the cost of subsistence relating to such travel), Revenue will disregard for income tax purposes the reimbursement of expenses of travel and subsistence where such reimbursement is made by way of:

- (i) a flat rate up to, but not exceeding, the prevailing Civil Service rates for travel and subsistence (see Appendices 1 and 2)¹; or
- (ii) a flat rate based on any other schedule of rates and related conditions of travel and subsistence which do no more than reimburse the office holder or employee for expenditure necessarily incurred.

Scale (i) may be applied without specific Revenue approval where a satisfactory recording and internal control system is in operation.

Revenue approval is required for scale (ii).

2.5.2 Reimbursement of expenses of travel and subsistence

Provided the office holder or employee bears the cost of all expenses of travel necessarily incurred in the performance of the duties of his/her office or employment and bears the cost of subsistence relating to such travel, Revenue will disregard for income tax purposes the reimbursement of such vouched expenses by her/his employer.

Note: Notwithstanding that expenses of travel are reimbursed by an employer, an office holder or employee retains her/his statutory right to claim tax relief against her/his emoluments of the office or employment in respect of actual allowable expenses incurred. However, where the employee decides to make such claims, any reimbursement of expenses by the employer, including any flat rate allowances, is regarded as pay and taxed accordingly.

¹ Given difficulties finding suitable accommodation in Dublin within the standard domestic subsistence rate, with effect from 1 October 2018, a separate Vouched Accommodation ("VA") rate may apply where employees are claiming an overnight allowance in Dublin. In such cases, a VA rate consisting of the vouched costs of accommodation up to the limit of the standard overnight rate (€147.00) plus the appropriate day rate for the employee's meals may be claimed.

3. General scenarios

3.1. Reimbursement by way of 'flat rate' allowances

Where an office holder or employee –

- a) necessarily incurs the expenses of travelling (and subsistence relating to that travel) in the performance of the duties of her/his office or employment; and
- b) is reimbursed by his employer for such travel and subsistence on the basis of 'flat rate' expenses (see [Chapter 2.5](#)),

such reimbursement may be made free of tax.

3.2. Vouched receipts

Where an office holder or employee –

- a) necessarily incurs the expenses of travelling (and subsistence relating to that travel) in the performance of the duties of her/his office or employment; and
- b) is reimbursed by her/his employer in respect of such travel and subsistence on the basis of vouched receipts,

such reimbursement may be made free of tax.

3.3. Payment of 'round sum' expenses

Where an office holder or employee is paid a weekly or monthly 'round sum' for expenses - for example, €500 per month for expenses irrespective of expenses actually incurred - such a 'round sum' payment in respect of expenses is taxable and subject to PAYE deductions.

Where a 'round sum' in respect of expenses has been taxed at source, the office holder or employee may claim a tax deduction for the actual expenses of travel and subsistence relating to that travel necessarily incurred in the performance of the duties of the office or employment at the rates set out in [Chapter 2.5](#).

3.4. Car allowance

Any amount payable to an office holder or employee in lieu of the use of a car is taxable and should be subject to PAYE deductions.

Example 3

Widgetco is recruiting salespersons and is developing a suitable remuneration package. It has come up with two options:

Option	Tax treatment
A: <ul style="list-style-type: none"> • Salary of €70,000 • Company car 	<ul style="list-style-type: none"> • Salary of €70,000 is taxable • Use of company car is a taxable benefit-in-kind • Both the salary and the BIK are subject to PAYE deductions
B: <ul style="list-style-type: none"> • Salary of €70,000 • Allowance of €10,000 in lieu of the use of a company car 	<ul style="list-style-type: none"> • Salary of €70,000 is taxable • Allowance of €10,000 is taxable in full • Both the salary and the allowance are subject to PAYE deductions

4. Reimbursement of travel and subsistence expenses - specific scenarios

4.1. Overview

It is not envisaged that this manual will cover all of the possible scenarios as regards the reimbursement of expenses of travel and subsistence that may arise in practice.

Set out below is the tax treatment of the reimbursement of travel and subsistence expenses in certain cases.

Where circumstances arise that are not covered by this manual, guidance as to the correct tax treatment of the expenses may be sought from the Revenue office dealing with the employer.

4.2. Subsistence allowances for employees within the State

4.2.1 Day allowance

A day allowance applies to continuous absence of five hours or more, provided the absence is not at a place within 8 kilometres (within 5 km prior to 1 July 2015) of the employee's home or normal place of work.

There are two categories of day allowance

1. five to ten hours absence
2. over ten hours absence

See Appendices [1A](#), [2A\(i\)](#) and [2A\(ii\)](#) for current and previous domestic day allowances.

4.2.2 Overnight allowance

An overnight allowance applies for an absence away from home overnight at a place more than 100 km from the employee's normal place of work and home.

In exceptional circumstances where an employer is satisfied that an operational need exists, a night allowance may apply for an absence away from home overnight at a place more than 50km from the employee's normal place of work and home.

See Appendices [1A](#), [2A](#) and [3A](#) for current and previous domestic overnight allowances.

Period of Assignment	Allowable Tax-Free Subsistence
First 14 nights of the assignment	Up to the normal Civil Service rates
Next 14 nights of the assignment	Up to the Civil Service reduced rates
Next 28 nights of the assignment	Up to the Civil Service detention rates
Absences of more than 56 nights	Employers should make application to the appropriate Revenue office with a view to agreeing the rate to be applied.

The period of subsistence at any one location is limited to six months. Any departure from this position – for example, for continuation of the subsistence period for a short duration - is considered on the circumstances of the individual case.

Continuous absence

Certain absences from a temporary location would not be regarded as breaking the continuity of stay for the purpose of reducing the subsistence allowance. These absences would include:

- absences of not more than two nights due to a return on official business to the employee's normal place of work
- any nights of a weekend or public holidays or
- return visits home or annual leave.

These absences would not qualify for subsistence allowance.

4.3. 'Travelling appointments'

A 'travelling appointment' is one where either:

- a) an employee is required to travel in the course of her/his job (for example, an occupation which generally involves multiple daily appointments with customers - travelling salesperson, travelling repairperson, service engineers, etc.-); or
- b) travelling is an integral part of the job (for example, bus driver, lorry driver, coach driver, van driver).

The reimbursement of expenses by the employer to such an employee is generally only in relation to subsistence but may sometimes include expenses of travelling where an office holder or employee is required to use her/his own car on a business journey.

Where an individual whose job can be categorised as a 'travelling appointment' would not otherwise be regarded as having a 'normal place of work' for the purposes of computing travel and subsistence expenses for this category of worker, her/his employer's base will be regarded as her/his normal place of work.

Where a business journey commences from the employee's home or the employee returns directly to home, then the expenses of travel and subsistence that may be reimbursed without deduction of tax are the lesser of those incurred on the journey between:

- a) home and the temporary work location; or
- b) the employer's base (normal place of work) and the temporary work location.

Note: See [Chapter 4.7.5](#) in for information relating to mixed appointments.

4.4. Staff 'on call'

4.4.1 "On call" allowance

An allowance payable to office holders and employees for being 'on call' is taxable and subject to PAYE deductions.

4.4.2 Overtime or other payments for 'call outs'

All overtime and other payments for 'call outs' are taxable and subject to PAYE deductions.

4.4.3 Employee attending normal place of work outside of normal working hours

Where an employee attends her/his normal place of work outside her/his normal working hours, for example, to:

- a) replace a scheduled member of staff who fails to attend work; or
- b) assist with an increased volume of work; or
- c) attend for a non-emergency or other routine event,

and the employer pays travel expenses to and from the normal place of work, such expenses are not an expense of travel necessarily incurred in the performance of the duties of the employment and are, therefore, taxable and subject to PAYE deductions.

4.4.4 Employee attending normal place of work outside of normal working hours to deal with emergencies

4.4.4.1. General principle

Subject to Chapters [4.4.4.2](#) and [4.4.4.3](#), the reimbursement by an employer to an office holder or employee of the expenses of travelling for journeys to the individual's normal place of work (including journeys undertaken outside of normal working hours) is taxable. Journeys undertaken to return to work in emergency or 'on call' situations do not alter this principle.

4.4.4.2. Exception to the general principle

Tax case law has found that a person with 'specialist' skills may be working from the time he/she receives notification to attend her/his normal place of work to deal with an emergency. The type of case to which the exception applies is one where a

'specialist', because of the grave consequences of the relevant situation, must give instruction or direction to those present at the relevant situation and also have a responsibility for the emergency whilst travelling to the normal place of work. It is not envisaged that many such cases arise in practice. The reimbursement by the employer of the expenses of travelling to and from the normal place of work in such cases may be made without deduction of tax.

4.4.4.3. Practice with effect from 1 January 2006

From 1 January 2006, and without affecting [Chapter 4.4.4.2](#), where an office holder or employee is required to attend her/his normal place of work outside her/his normal working hours to deal with emergencies requiring her/his immediate attention, then the travel expenses (that is, the cost of taxis or mileage expenses up to the appropriate Civil Service rate) to and from her/his normal place of work may be paid without deduction of tax in respect of a maximum of 60 such emergencies per annum. Emergency in this context is dependent on the nature of the industry but, in general, encompasses an unforeseen or sudden event

- a) requiring immediate or urgent attention; and
- b) that would have serious consequences if left unattended until the individual commences her/his normal working hours.

An emergency does not include an event where a member of staff is required to attend her/his normal place of work outside of her/his normal working hours, for example, to:

- (i) replace a scheduled member of staff who fails to attend work, or
- (ii) assist with an increased volume of work; or
- (iii) attend a non-emergency or other routine event.

Whether a 'call out' is for a genuine emergency is a question of fact having regard for relevant facts and circumstances supported by the records kept relating to the event.

If in rare cases the number of emergency 'call outs' exceeds 60 per annum, the employer should contact the local Revenue office for guidance.

4.4.5 Employee attending emergency away from normal place of work outside normal working hours

Where a person is 'on call' and required to attend a temporary work location other than her/his normal place of work outside of normal working hours (for example, a plumber 'on call' to deal with emergencies in a customer's property), then the expenses of travel (that is, where the employee provides her/his own car) and subsistence relating to such 'call outs' may be reimbursed without deduction of tax.

4.5. Payment of taxi fares from work to home and home to work

The provision of taxis, hackneys, etc., or the payment of taxi, hackney, etc. fares on behalf of an office holder or employee for non-business journeys (for example, travel to and from work) constitutes a taxable perquisite/benefit, which is subject to PAYE deductions.

Where more than one office holder or employee shares a taxi, hackney etc., an apportionment of the benefit to each will be necessary.

However, PAYE deductions need not be applied to the benefit arising from the provision of taxi, hackney, etc. transport from work to home (but not from home to work) on an irregular basis where –

- a) the office holder or employee is required to work until after 10 pm; and
- b) finishes work before 6 am.

Irregular in this context may be taken as not exceeding 60 journeys per annum.

The exemption does not apply to individuals who work late as part of their normal working pattern. For example, if

- an individual is rostered to work night shifts five times a month as part of their normal working pattern, and
- the individual's employer pays the taxi fares incurred by the individual in travelling to and from work for these five nights,

the payment of such fares by the employer will not be considered irregular and therefore the employer must operate PAYE on the payment of these taxi fares.

Note – Records should be kept of the use of taxis, hackneys, etc., to transport staff from work to home.

4.6. Company directors

4.6.1 General

Company directors (including non-executive directors²) are officers of a company (even where they own, or part own, the companies of which they are directors) and, as such, are subject to the same tax legislation, rules and conditions as employees concerning the tax treatment of the reimbursement of expenses of travel and subsistence.

As with other office holders and employees, the reimbursement of expenses to a director (including a non-executive director³) relating to travelling to and from her/his normal place of work - that is, the normal place of work in her/his capacity as a company director - is taxable and subject to PAYE deductions.

² Details of specific exemptions in relation to non-executive directors are set out in Tax and Duty Manual [Part 05-02-19](#)

³ See as footnote 2.

4.6.2 Normal place of work

The normal place of work of a company director is the place where s/he normally performs the duties of her/his office. This is determined having regard to the facts and circumstances of each directorship. As with employees, the reimbursement to a director of the cost of travelling to and from her/his normal place of work in her/his capacity as a company director is taxable and subject to PAYE deductions.

4.6.3 Individuals holding more than one directorship

4.6.3.1. Directors of unrelated companies

Where an individual holds a number of directorships, the reimbursement of expenses of travel and subsistence relating to that travel in respect of –

- a) Journeys from home to the normal place of work of each directorship and vice versa; and
- b) Journeys between each company,

is taxable and subject to PAYE deductions (see Chapters [2.3](#) and [2.4](#)).

4.6.3.2. Directors of Related companies

A director of two or more companies within a Group of parent, subsidiary or associated companies may be regarded as having one normal place of work within the Group. This normal place of work is where the director performs most of her/his duties within the Group. Travelling expenses necessarily incurred in travelling from this normal place of work to other places on the business of the Group in the performance of the duties of the office may be paid tax-free provided all such journeys are necessarily incurred in the performance of the duties of the office and the travelling expenses incurred are reasonable.

Associated company means a company on whose board the Group is represented because of the Group's shareholding or other financial interest.

4.6.4 Individual who, because of the duties of her/his Office or Employment, holds Directorships in Other Companies

This is probably best explained by way of example.

Example 4

Mr. Brown is employed by ABC Bank Ltd. As part of the duties of his employment with ABC Bank Ltd, he is nominated as a director of DEF Ltd, which is not a subsidiary of or otherwise associated with ABC Bank Ltd. Part of the duties of his employment with ABC Bank Ltd is to travel to DEF Ltd to oversee certain operations.

The reimbursement of expenses to Mr. Brown, relating to his travel from his normal place of work at ABC Bank Ltd to DEF Ltd and return to ABC bank Ltd may be made without deduction of tax.

4.7. Site-Based Employees

4.7.1 General

A site-based employee may be described as one who does not have a fixed base and who, in the course of her/his employment, performs substantive duties on behalf of her/his employer at different locations (generally, for periods longer than one day) [e.g. Employees in the building industry]. Employees of intermediary companies will be unlikely to be regarded as site-based employees. See [Chapter 4.9](#) below.

4.7.2 Tax treatment of expenses paid (including 'Country money') to site-based-employees

Revenue accept that expenses of travel and subsistence not exceeding €181.68 per week (known as 'country money' in the construction industry) may, subject to the exclusions in [Chapter 4.7.3](#), be paid tax-free to a site-based employee where such employee is employed and working at a site which is 32km (20 miles) or more from the employer's base.

Where, for employees in the construction and electrical contracting industries in the Dublin area, travel and subsistence is calculated by reference to distances from the General Post Office (GPO), the GPO may continue to be treated as the employer's base for the purpose of this tax treatment (provided, of course, this method is used on a consistent basis).

4.7.3 Exclusions from tax treatment at [Chapter 4.7.2](#) above.

The tax-free treatment of expenses outlined in [Chapter 4.7.2](#) above does not apply where –

- (i) The employee does not incur the expense of travelling to and from the site (that is, the employee is provided with transport to and from the site by the employer); or
- (ii) the employee is provided with board and lodgings by the employer; or
- (iii) the employee is recruited to work at one site only.

Furthermore, the tax treatment at paragraph [Chapter 4.7.2](#) above does not apply to 'jobbed on site'⁴ employees. However, where an individual who was originally engaged as a 'jobbed on site' employee remains in the same employment and takes up duty at other sites, payment of expenses of travel and subsistence, not exceeding €181.68, may be paid tax-free in respect of the second site and subsequent sites where all the relevant criteria are satisfied.

⁴ A "jobbed on site" employee is an employee recruited to work on a particular site

4.7.4 'Eating on site' allowance

An "eating on site" allowance is paid to site-based employees in some sectors of the economy. The following conditions must be adhered to before such an allowance can be paid tax-free:

- (i) facilities for making tea, coffee, etc., are not provided on the site by the employer;
- (ii) the employee is not in receipt of any other form of tax-free subsistence payment;
- (iii) the employee works on the site for at least 1.5 hours before and 1.5 hours after normal lunch break;
- (iv) the allowance is no more than €5 per day.

4.7.5 Mixed appointments

Where an employee holds a 'travelling appointment' for 75% or more of his or her workdays in a tax year and is site-based or otherwise engaged for the balance of the tax year, expenses of travel and subsistence may be reimbursed free of tax for the whole of the tax year as if the employee holds a 'travelling appointment' for the whole of that tax year.

This means that the employer's premises or the employee's home, whichever is closer to the temporary work location, may be treated as the base for the purposes of calculation of mileage and subsistence expenses. Also, country money may not be paid free of tax during any period where the employee is treated as holding a 'travelling appointment'.

Where the employee is site-based for 10 or more consecutive workdays, the employee should not be treated as holding a mixed appointment for that period. The employee should be treated as a site-based employee during any such period.

Where an employee holds a 'travelling appointment' for a period less than 75% of his or her workdays in a tax year and is site-based or otherwise engaged for the balance of the tax year, expenses of travel and subsistence may be reimbursed free of tax on the basis of:

- a) Holding a 'travelling appointment' in periods where the work comes within the description of the work of a 'travelling appointment' in [Chapter 4.3](#), and
- b) Being a site-based employee in periods where the work comes within the description of the work of a site-based employee in [Chapters 4.7.1](#) and [4.7.2](#).

Where an individual is in an employment for a period of less than the whole of a tax year, the 75% apportionment should be applied for the relevant period of the employment.

4.8. Provision of accommodation plus meals at a temporary location

In some instances, as an alternative to paying subsistence or country money that would, under the terms outlined in this Manual, qualify as being tax free, employers provide accommodation and meals at the temporary location where their employees are working. Where this occurs, Revenue are prepared to accept that a taxable benefit will not be treated as arising in the hands of the employee where the following conditions are satisfied:

- the accommodation provided is not the principal private residence of the employee (i.e. He/she maintains separate accommodation where he/she normally resides); and
- if the accommodation is rented by the employer, the rent paid represents the reasonable cost of accommodation for the location; and
- the reimbursement as regards meals represents no more than a reasonable reimbursement of the actual cost.

4.9. Reimbursement of travel and subsistence expenses by intermediaries

4.9.1 Overview

Revenue has examined a number of cases involving the provision of the services of an individual to an end-user through an intermediary.

Typically, the intermediary used in such circumstances is a company. In some cases, an intermediary company may be controlled by the individual and/or persons connected with him/her. In other cases, it may not.

The intermediary enters into a contract, either directly with the end-user or via an agency, under which it agrees to supply the services of the individual. There is no written contract between the individual and the end-user. An assumption underlying these arrangements is that the individual is not an employee of the end-user. While this may be true in the generality of cases, it cannot be automatically assumed. The facts of each case will determine whether there is an implied contract of employment between the individual and the end-user.

4.9.2 Place of work

In most cases, the normal place of work of an employee/director of an intermediary will be the premises of the intermediary's client. In many cases, the contract may specify fixed working hours at that premises or the nature of the work requires attendance at the premises, regardless of whether this is specified in the contract.

Revenue does not accept that the location at which the administration of the intermediary is carried out and its books kept (whether this is at the registered office of the intermediary or at the director's home) constitutes a normal place of work of the director/employee.

4.9.3 Travel and subsistence expenses

Travel expenses incurred by a director/employee on the journey from her/his home to her/his normal place of work (and vice versa) do not qualify for a statutory deduction under Schedule E and may not be reimbursed free of tax.

The rationale for this is that the necessity to incur the expense of travelling to or from home is imposed by the individual's personal circumstances and not by the duties of the office or employment and would not be imposed on every individual holding that office or employment.

4.9.3.1. Intermediary undertakes series of short-term contracts

The fact that an intermediary may undertake a series of short-term contracts does not alter this position. A director/employee's home or the intermediary's registered office does not become a normal place of work of the director/employee of the intermediary. It follows that the cost of travel from home to the premises of the intermediary's client may not be reimbursed free of tax.

4.9.3.2. Intermediary undertakes a number of contracts simultaneously

An intermediary may undertake a number of contracts simultaneously. In such situations, the deductibility of travel expenses depends on the purpose of each journey. In all cases, the cost of travel from home to the first client premises and the cost of travel back to home from any of the clients' premises may not be reimbursed free of tax. However, the cost of travel between client premises may be reimbursed free of tax.

4.9.3.3. Director/employee travels daily to multiple locations

The contract between the intermediary and the client may require the employee/director of the intermediary to attend the client premises but also to travel daily to multiple client locations for a temporary purpose or to travel to other locations, for example, to carry out inspections or deal with customers of the client.

In such cases, Revenue will accept, in line with [Chapter 4.9.2](#) that the client's premises is the individual's normal place of work. The guidance relating to Travelling Appointments (See [Chapter 4.3](#)) may be applied accordingly.

Example 5.1

Emma is a director of a company with a contract to provide computer programming services to A Ltd which runs a payroll service for its clients. Her normal place of work is A Ltd's headquarters. From time to time she brings work home with her rather than staying late at A Ltd's premises.

The expenses of travel and subsistence incurred on the return journey between Emma's normal place of work and home may not be reimbursed free of tax even on the occasions when she brings work home with her.

Example 5.2

From time to time Emma is required to travel from her normal place of work to Customers of A Ltd to assist them in implementing revised payroll packages. The expenses of travel and subsistence incurred on the return journey between her normal place of work and the customer's premises may be reimbursed free of tax.

Example 5.3

From time to time when Emma is required to visit customers of A Ltd, she travels to them directly from home.

The expenses which may be reimbursed free of tax are the lesser of those incurred on the journey between her home and the customer's premises and those incurred on the journey between her normal place of work and the customer's premises.

Example 6

Dermot is a director of a company with a contract to provide electrical services to BE Ltd. The contract involves multiple daily appointments with various customers of BE Ltd.

In this scenario, Dermot holds a "travelling appointment" as described in [Chapter 4.3](#) and the premises of BE Ltd will be treated as his normal place of work.

The expenses of travel and subsistence incurred by Dermot in travelling from his home to the premises of BE Ltd may not be reimbursed free of tax. However, expenses of travel and subsistence incurred by Dermot travelling from the premises of BE Ltd to the customers of BE Ltd may be reimbursed free of tax.

Where a business journey commences from Dermot's home or Dermot returns directly to home from the premises of a customer, then the expenses that may be reimbursed without deduction of tax are the lesser of those incurred on the journey between:

- a) Dermot's home and the customer's premises and
- b) the employer's base (normal place of work) and the customer's premises.

Example 7

Deirdre is a director of a company with a contract to provide advertising services to GH Ltd. Up to December 2012, she worked at the premises of GH Ltd but GH Ltd now allows her to work from home and she attends the premises of GH Ltd every Friday to provide work updates and discuss projects.

The expenses of travel and subsistence incurred on the return journey each Friday between Deirdre's home and the premises of GH Ltd may not be reimbursed free of tax.

Example 8.1

Kevin is a director of a company with a number of contracts to provide weekly health and safety advice to A Ltd, B Ltd and C Ltd to ensure that these companies comply with the appropriate Health and Safety legislation. Under these contracts, Kevin is required to work Mondays and Tuesdays with A Ltd, Wednesdays and Thursdays with B Ltd and Fridays with C Ltd.

The expenses of travel and subsistence incurred by Kevin on the return journey from His home to A Ltd, B Ltd and C Ltd may not be reimbursed free of tax. On each day Kevin is merely travelling from his home to his normal place of work and vice versa.

Example 8.2

Kevin's work pattern changes. He is now required to spend Monday and Tuesday Mornings with A Ltd before travelling to B Ltd where he works on Tuesday afternoon And Wednesday. He spends Thursday and Friday with C Ltd.

The expenses of travel and subsistence incurred on the journey between A Ltd and B Ltd only may be reimbursed free of tax.

Example 9

Alison is a director of a company with three engineering contracts. On most days she works from home by choice. Once a month she takes a day out to attend the premises of the three clients to discuss issues arising on the engineering contracts.

The travel and subsistence expenses incurred by Alison on the journey from her home to the first call and from the last call to her home may not be reimbursed free of tax. Those expenses are not expenses which are necessarily incurred "in the performance of the duties" of the office or employment. However, the travel and subsistence expenses necessarily incurred by Alison in travelling between clients' premises may be reimbursed free of tax.

Example 10

Adam is a director of a company. Throughout 2018 the company won three contracts with three different clients to install heavy duty electrical equipment at three different premises. Adam spent two months, six months and four months respectively in 2018 at the three different premises installing the equipment.

The expenses of travel incurred by Adam on the return journey from his home to the various premises and any expenses of living away from home may not be reimbursed free of tax

4.10. Temporary assignees from abroad working in the State

4.10.1 General

With effect from 1 January 2007, Revenue is prepared to accept that, subject to [4.10.2](#) to [4.10.4](#) hereunder, tax-free subsistence may be paid or reimbursed for the first 12 months of a temporary assignment provided that the period of assignment in the State does not exceed 24 months.

4.10.2 Temporary assignment and temporary assignee in the State - definitions for the purposes of this manual

A **temporary assignment in the State** is one where –

- (i) an office holder or employee resides temporarily in the State for the purposes of the performance of the duties of her/his foreign office or employment; and
- (ii) there is the intention that the office holder or employee will, at the end of the assignment, return to work at the foreign location from which he/she was assigned;

A **temporary assignee in the State** is an office holder or employee who –

- (i) holds a foreign office or employment with a non-resident employer and, prior to coming to work in the State, has been employed outside the State for a period of not less than 3 months by that employer; and
- (ii) holds a temporary assignment (as defined above) in the State on behalf of her/his non-resident employer; and
- (iii) actually performs the duties of the office or employment in the State for the period of the temporary assignment; and
- (iv) remains an office holder or employee of that employer while on temporary assignment in the State.

However, a temporary assignee **does not** include an individual who –

- (i) is recruited to work in the State, or
- (ii) in the normal course of her/his duties, is posted or transferred from country to country.

Note: It is expected that, in general, the period of assignment in the State should not exceed the period of employment with the employer outside the State prior to the commencement of the temporary assignment.

4.10.3 Subsistence Expenses re Temporary Assignees

The reimbursement of expenses may be by way of either -

- a) vouched expenses; or

b) a flat rate.

Vouched expenses

Reimbursement (which may be made for a maximum period of 12 months) of vouched expenses free of tax must not exceed the cost of reasonable accommodation and meals while on temporary assignment.

As regards hotel accommodation, reasonable accommodation includes accommodation for an assignee for a 12-month period. Where a spouse and children accompany an assignee to the State during the period of the temporary assignment, reasonable accommodation includes hotel accommodation for the spouse and children for the first month only of the assignment to facilitate the procurement of rented accommodation.

As regards rented accommodation, reasonable accommodation includes vouched rent, rental of furniture and payment of utilities (e.g. Light and heat) which would normally be payable by a tenant. Where an assignee is accompanied by a spouse and children in the State during the period of the temporary assignment, reasonable accommodation includes rental of residential accommodation which is suitable for an assignee and her/his spouse and children.

Flat rate expenses

Flat rate reimbursement of expenses free of tax for the temporary assignee only on the basis of the Civil Service schedule of rates must not exceed the following amounts –

Period of assignment	Allowable tax-free subsistence
First 14 nights of the assignment	Up to the normal Civil Service rates
Next 14 nights of the assignment	Up to the Civil Service reduced rate
Next 28 nights of the assignment	Up to the Civil Service detention rate
Remainder of the assignment (up to a maximum of twelve months)	Vouched expenses subject to a maximum of three nights subsistence per week at the normal rate

4.10.4 Travel expenses for temporary assignees

Expenses which may be paid or reimbursed free of tax include the vouched cost of the journeys to and from the State at the commencement and cessation of the temporary assignment.

Notwithstanding that tax-free subsistence is limited to a 12-month period, the vouched cost of one return trip per year (for a maximum of 2 years) to the home location may also be paid or reimbursed free of tax. This applies to the assignee, his or her spouse and children.

In the case of an assignee whose spouse and children do not accompany him/her on temporary assignment, the cost of one return trip per year to the State for the spouse and children may be paid or reimbursed free of tax.

4.11. Temporary assignees from the State working abroad on foreign assignment

4.11.1 Foreign assignment and temporary assignee from the State - definitions for the purposes of this manual

A foreign assignment is one where –

- (i) an office holder or employee resides temporarily outside of the State for the purposes of the performance of the duties of her/his Irish office or employment; and
- (ii) there is the intention that the office holder or employee will, at the end of the assignment, return to work at the Irish location from which he/she was assigned;

A **temporary assignee** from the State is an office holder or employee who –

- (i) holds an Irish office or employment with an Irish employer and, prior to receiving a Foreign Assignment, has been employed within the State for a period of not less than 3 months by that employer; and
- (ii) holds a foreign assignment (as defined above) on behalf of her/his Irish resident employer; and
- (iii) performs the duties of the Irish office or employment for the period of the temporary assignment; and
- (iv) remains an office holder or employee of the Irish employer while on foreign assignment.

However, a temporary assignee **does not** include an individual who –

- (iii) is recruited to work abroad, or
- (iv) in the normal course of her/his duties, is posted or transferred from country to country.

Note: It is expected that, in general, the period of assignment abroad should not exceed the period of employment with the Irish employer prior to the commencement of the foreign assignment.

‘Working abroad on foreign assignment’ means that the employee is actually performing the duties of his or her Irish employment abroad for a temporary period.

Any departure from the guidance in this chapter is only considered having regard to the particular circumstances of the individual case.

The position as outlined is, of course, only relevant to the extent to which the employee remains within the charge to Irish Tax.

4.11.2 Assignments of Six Months or Less

The Civil Service schedule of rates may be applied in the following manner in respect of temporary (up to six months) absences:

Period of Assignment Abroad	% of subsistence rate for relevant location
First month	100%
Second and third month	75%
Fourth, fifth and sixth month	50%

The rates may be used only in respect of the reimbursement of allowable subsistence expenses where the employee is working abroad on a foreign assignment.

Where actual vouched expenses exceed the flat rate allowances, such vouched expenses may be used instead of flat rate allowances.

4.11.3 Assignments of more than six months

For long term absences (where assignment period is greater than six months), reimbursement of allowable subsistence expenses may be made in the following manner:

Period of assignment abroad	Allowable subsistence
First month of assignment (to facilitate the employee obtaining self-catering accommodation)	Up to the overnight rate
Remainder of assignment	Up to the cost of reasonable accommodation plus 50% of the day rate (10 hours) for the location

4.12. Members of non-commercial bodies

Section 195A Taxes Consolidation Act 1997 exempts from tax the reimbursement of expenses of travel and subsistence to certain members of non-commercial bodies, in both the public and private sector, in respect of attendance at meetings of such bodies. The exemption applies where the work of the members is generally carried out at such meetings. Incidental duties such as attendance at conventions or meetings as delegates on behalf of the body are allowed but generally the work of the members must be carried out at the periodic meetings of the bodies.

In this context, a 'member', in relation to a body, means a person holding office as a member of that body and who has no other duties in relation to that body.

To qualify for the exemption, the member's **annualised** emoluments (excluding the expenses) from the body must not exceed €24,000 per annum in the case of the

chairperson and €14,000 in the case of other members. The exemption covers expenses up to the Civil Service rates.

A non-commercial body in this context means a body –

- that is organised solely for purposes other than for profits;
- that, in fact, operates other than for profit;
- whose activity income is used by the body to assist it in achieving its purposes;
- does not distribute or otherwise make available any of its income for the personal benefit of any officer, employee or member or connected person other than as wages, salaries, fees or honorariums for services rendered.

See Tax and Duty Manual [Part 05-02-19](#) for further information in respect of Non-Executive Directors attending board meetings.

4.13. Individuals carrying out work on a voluntary and unpaid basis

Notwithstanding anything contained in tax law or in this Manual, the reimbursement of expenses of travelling and subsistence to individuals who work on a voluntary and unpaid basis for organisations whose functions and aims are both altruistic and non-commercial (for example, voluntary unpaid workers working for charities, sports bodies, etc.) may be paid tax-free, provided the expenses of travelling and subsistence –

- a) merely put the unpaid individual in a position to carry out her/his work; and
- b) no more than reimburse the individual the expenses actually incurred by him/her and do not exceed the Civil Service rates for reimbursement of expenses of travelling and subsistence.

Note – Individuals involved in charities, sports bodies, etc. who, in addition to a reimbursement of actual expenses of travel and subsistence, receive, either directly or indirectly, remuneration of any description (for example, weekly or monthly salary, an honorarium, and/or a ‘bonus’, etc.) do not fall within the description of ‘carrying out work on a voluntary and unpaid basis’.

Appendix 1: Current Civil Service rates for travel and subsistence

A: Domestic subsistence rates effective from 1 July 2019

Standard domestic subsistence rates – effective from 1 July 2019

Overnight rates Remain		
Normal rate	Reduced rate	Detention rate
€147.00	€132.30	€73.50

Day rates	
10 hours or more	5 hours or more but less than 10 hours
€36.97	€15.41

Vouched accommodation ("VA") domestic subsistence rates (for use in Dublin only) - effective from 1 July 2019

Vouched accommodation ("VA") rate	Accommodation		Meals
VA Rate	Vouched Cost of Accommodation up to €147	Plus	€36.97

B: Standard motor travel rates effective from 1 April 2017

Motor travel rates per kilometre

Distance Bands	Engine capacity		
	Up to 1200cc	1201cc to 1500cc	1501cc and over
Band 1: 0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Band 2: 1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Band 3: 5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Band 4: 25,001 km and over	21.36 cent	22.23 cent	25.85 cent

While business travel between 1 January 2017 and 31 March 2017 (under the prior rates, as set out in [Appendix 2B and 2C](#)) is not affected by the introduction of these new bands and rates, business travel from 1 January 2017 will, however, count towards aggregated mileage for the year.

C: Motor travel rates – reduced rates effective from 1 April 2017

Engine capacity		
Up to 1200cc	1201cc to 1500cc	1501cc and over
16.59 cent	17.63 cent	18.97 cent

Reduced mileage rates are payable for journeys associated with an individual's job but not solely related to the performance of those duties. Examples include:

- Attendance at confined promotion competitions
- Attendance at approved courses of education
- Attendance at courses or conferences
- Return visits home at weekends during periods of temporary transfer

D: Motorcycle Rates – Effective from 5 March 2009

Official Motor Travel in a Calendar Year	Engine Capacity			
	Up to 150cc	151cc to 250cc	251 to 600cc	601cc and over
Up to 6,437km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

E: Bicycle Rates – Effective from 1 April 2017

Rate per Kilometre	8 cent
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(1 mile = 1.609 kilometres)

Appendix 2: Prior Civil Service rates for travel and subsistence

A(i): Domestic subsistence rates effective from 1 October 2018 to 30 June 2019

Standard domestic subsistence rates – effective from 1 October 2018 to 30 June 2019

Overnight rates		
Normal rate	Reduced rate	Detention rate
€147.00	€132.30	€73.50

Day rates	
10 hours or more	5 hours or more but less than 10 hours
€33.61	€14.01

Vouched accommodation ("VA") domestic subsistence rates (for use in Dublin only) - effective from 1 October 2018 to 30 June 2019

Vouched accommodation ("VA") rate	Accommodation		Meals
VA Rate	Vouched Cost of Accommodation up to €147	Plus	€33.61

A(ii): Domestic subsistence rates effective from 5 March 2009 to 30 September 2018

Standard domestic subsistence rates - effective from 5 March 2009 to 30 September 2018

Overnight rates		
Normal rate	Reduced rate	Detention rate
€133.73	€120.36	€66.87

Day rates	
10 hours or more	5 hours or more but less than 10 hours
€33.61	€14.01

Vouched accommodation ("VA") domestic subsistence rates (for use in Dublin only) - Effective for the Period 1 April 2017 to 30 September 2018

Vouched accommodation ("VA") rate	Accommodation		Meals
VA rate	Vouched cost of accommodation up to €133.73	Plus	€33.61

A(iii): Domestic subsistence rates effective from 1 July 2015 to 31 March 2017

Standard domestic subsistence rates - effective from 1 July 2015 to 31 March 2017

Overnight rates		
Normal rate	Reduced rate	Detention rate
€125.00	€112.50	€62.50

Day rates	
10 hours or more	5 hours or more but less than 10 hours
€33.61	€14.01

A(iv): Domestic subsistence rates effective from 5 March 2009 to 30 June 2015

Standard domestic subsistence rates - effective from 5 March 2009 to 30 June 2015

<u>Class of Allowances</u>	Overnight rates		
	Normal rate	Reduced rate	Detention rate
Class A	€108.99	€100.48	€54.48
Class B	€107.69	€92.11	€53.87

<u>Class of Allowances</u>	Day rates	
	10 hours or more	5 hours or more but less than 10 hours
Class A	€33.61	€13.71
Class B	€33.61	€13.71

NOTE: Class of allowances was discontinued with effect from 1 July 2015.

B: Motor travel rates effective from 5 March 2009 to 31 March 2017**Rates per kilometre – effective from 5 March 2009 to 31 March 2017**

Official motor travel in a calendar year	Engine capacity		
	Up to 1200cc	1201cc to 1500cc	1501cc and over
Up to 6,437 km	39.12 cent	46.25 cent	59.07 cent
6,438km and over	21.22 cent	23.62 cent	28.46 cent

Reduced mileage rates are payable for journeys associated with an individual's job but not solely related to the performance of those duties. Examples include:

- Attendance at confined promotion competitions
- Attendance at approved courses of education
- Attendance at courses or conferences
- Return visits home at weekends during periods of temporary transfer

C: Motor travel rates – reduced rates effective from 5 March 2009 to 31 March 2017**Rates per kilometre – effective from 5 March 2009 to 31 March 2017**

Engine capacity		
Up to 1200cc	1201cc to 1500cc	1501cc and over
14.64 cent	16.64 cent	19.49 cent

Appendix 3 - Class of allowances (discontinued with effect from 1 July 2015)

The rate of allowance depends on the grade of officer. The approximate grade levels, and present minimum annual salaries, are broadly as follows:

Class A:

Assistant Principals, higher grades and equivalents; all grades with the same salary scales as Engineer Grade II (Civil).

- Full PRSI - €69,659
- Modified PRSI - €66,179

Class B:

Higher Executive and Executive Officers, Administrative Officer, Staff Officer, whose pay is above the maximum of the Clerical Officer, Clerical Officers on and above the CO standard scale maximum, and equivalents.

- Full PRSI - €37,536
- Modified PRSI - €35,660

Team workers

Where employees are working as team members and it is necessary for junior team members to stay in the same accommodation as senior team members who qualify for a higher rate of subsistence, such higher rate may also apply to the junior team members.