

Travel expense report

Documentation for payment of tax-free travel allowance to employees

Employer's CVR no., business name and address	Cvr. 99999999, SKTST Transport, Nyvej 1, Gilleleje, DK
Employee's name, address and civil registration (CPR) no. of employee	Cpr. 010101-0101, Niels Nielsen, Skolevej 5, Hillerød

Date start ¹	Time ¹	Date finish ¹	Time ¹	End destination and any other destinations ²	Business purpose of travel ³	Duration of travel		Free food Number ⁷	Rates/calculation ⁴	
						Days	Hours		Rates	Total
10 Jan 2018	4.00 am	10 Jan 2018	8.20 am	Nyvej 1, Gilleleje – Lagervej 5, Odense, DK	Pick-up of lorry and transport to client's warehouse					
10 Jan 2018	8.20 am	10 Jan 2018	8.45 am	Lagervej 5, Odense, DK	Collection of goods					
10 Jan 2018	8.45 am	11 Jan 2018	8.05 pm	Lagervej 5, Odense – Kaitzbach 7, Dresden, DK	Delivery of goods					
11 Jan 2018	8.05 pm	11 Jan 2018	8.20 pm	Kaitzbach 7, Dresden, DK	Unloading of goods					
11 Jan 2018	8.20 pm	12 Jan 2018	3.00 pm	Kaitzbach 7, Dresden – Nyvej 1, Gilleleje, DK	Return	2	11			
Total										
Calculation of travel allowance										
Accommodation (overnight), whole days ⁵									DKK 219.00	
Food and petty acquisitions ⁶										
• Whole days						2			DKK 509.00	DKK 1,018.00
• 1/24 of the rate per connecting hour started							11		DKK 21.21	DKK 233.20
Deduction for free breakfast, 15% of the daily rate ⁷									DKK 76.35	
Deduction for free lunch, 30% of the daily rate ⁷									DKK 152.70	
Deduction for free dinner, 30% of the daily rate ⁷									DKK 152.70	
Petty acquisitions ⁸										
• 25% of the daily rate for food and petty acquisitions									DKK 127.25	
• Of which 1/24 per connecting hour started									DKK 5.30	
Total tax-free travel allowance									DKK 1,251.20	

Date of completion	Signature (employee)	Approved on	Signature (distribution supervisor/employer)	Re-calculated on	Signature (bookkeeper/employer)

How to use the form:

The form is for use by employees as well as employers. As an example, the employee registers the required information about business travel and subsequently, the employer checks the information and calculates the travel allowance in the form. The current rates have been entered in the form. The employer is responsible for ensuring that the required information has been included before payment takes place.

- 1 The exact start and end time must be stated. This is important to ensure that the employee has travelled for **at least 24 hours**.
- 2 The end destination and any other destinations must be stated on the form. Travel end destinations and other destinations are geographical destinations and must be stated in clearly identifiable detail. A company or area name is therefore not enough. However, words like "residence" or "garage" may be sufficient if the addresses of these places are clearly stated on the address lists, for example.
- 3 Allowance cannot be granted if the purpose is not relevant for work. Please state the specific purpose of travel, e.g. "Delivery of goods".
- 4 The maximum rates for 2019 are stated in the form. The rates are adjusted each year in December and are available (in Danish) at www.skat.dk/satser.
- 5 "Accommodation" means an overnight stay outside the employee's home. Allowance for undocumented expenses for overnight stays may **only be claimed per 24 hours**. Travel for 24 hours plus an additional 23 hours only entitles the employee to one daily rate – even if the employee had to stay two nights away from home. The employee cannot get the tax-free accommodation allowance if the accommodation expenses are fully or partially covered upon submitting a voucher or if the employee has been provided with free or partially free accommodation during travel.
- 6 Travel-free allowances for food and petty acquisitions may only be claimed for travel in excess of 24 hours. Subsequently, allowance may be granted by 1/24 of the daily rate for any number of connecting travel hours started.
- 7 In case an employee gets one or more main meals free of charge, the standard rate for food and petty acquisitions will be reduced by 15% for breakfast and 30% for lunch and dinner, respectively.
- 8 If travel expenses for food are reimbursed upon submitting a voucher, allowance for petty acquisitions may be claimed for up to 25% of the total travel rate. Petty acquisitions are any purchases made in addition to main meals, such as a cup of coffee.

As an employer, you should be aware of the following:

- The employer **must check** whether the conditions for receiving a tax-free travel allowance have been met, including the number of business travel days.
- Tax-free travel allowance cannot be granted if the travel allowance is deducted from previously agreed gross pay, or if the employee has compensated the employer in other ways to get the allowance.
- If a rate higher than the standard rate is used for the travel allowance, the entire amount will be taxable.
- If an advance payment has been made, the final statement and payment must be made no later than at the end of the month following the month when the travel activity was completed. (This means that if the travel activity ended in March, the statement must be completed by the end of April).
- Travel expenses will be covered upon submitting a voucher – including for business travel beyond 24 hours. If case of travel for more than 24 hours, a tax-free allowance covering expenses for petty acquisitions may be claimed, see note 8.
- Read more in Danish in [our legal guide, section C.A.7](#) and in [Danish Executive Order on travel allowance \(Bekendtgørelse om rejse- og befordringsgodtgørelse\)](#).