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Item 167

**ACT BY
THE MINISTER OF LABOUR AND SOCIAL POLICY¹⁾**

of 29 January 2013.

on claims for a staff member employed by a State or local government unit of the budget sphere of business travel

Pursuant to art. 77⁵ § 2 of the Law of 26 June 1974 – Labour Code (Journal of Laws z 1998 No. 21, item 94, as amended.²⁾) it is provided as follows:

Chapter 1

General Provisions

§ 1. The Regulation shall determine the amount and the conditions for determining the amount of receivables entitled to a staff member employed in the State or local government unit of the budget sphere for the business trip:

- 1) in the area of the country, hereinafter referred to as “domestic journey”;
- 2) abroad, hereinafter referred to as “foreign journey”.

§ 2. For domestic travel and for foreign travel to be held at the date and place specified by the employer, the staff member shall be entitled

- 1) allowances;
- 2) reimbursement of costs of:
 - a) traveling,
 - b) commuting by means of local communication,
 - c) accommodation,
 - d) other necessary documented expenditure, defined or recognised by the employer as appropriate to the legitimate needs of the employer.

¹⁾ Minister of Labour and Social Policy runs the department of state administration – work under § 1 section 2 point 1 of the Regulation by the Prime Minister of 18 November 2011 on the detailed scope of operations of the Minister of Labour and Social Policy (Journal of Laws No. 248, item 1485).

²⁾ Amendments in the consolidated text of the Act were announced in the Journal of Laws of 1998 No. 106, item 668 and No. 113, item 717, of 1999 No. 99, item 1152, of 2000 No. 19, item 239, No. 43, item 489, No. 107, item 1127 and No. 120, item 1268, of 2001, No. 11, item 84, No. 28, item 301, No. 52, item 538, No. 99, item 1075, No. 111, item 1194, No. 123, item 1354, No. 128, item 1405 and No. 154, item 1805, z 2002, No. 74, item 676, No. 135, item 1146, No. 196, item 1660, No. 199, item 1673 and No. 200, item 1679, of 2003, No. 166, item 1608 and No. 213, item 2081, of 2004, No. 96, item 959, No. 99, item 1001, No. 120, item 1252 and No. 240, item 2407, of 2005, No. 10, item 71, No. 68, item 610, No. 86, item 732 and No. 167, item 1398, of 2006, No. 104, item 708 and 711, No. 133, item 935, No. 217, item 1587 and No. 221, item 1615, of 2007 No. 64, item 426, No. 89, item 589, No. 176, item 1239, No. 181, item 1288 and No. 225, item 1672, of 2008 No. 93, item 586, No. 116, item 740, No. 223, item 1460 and No. 237, item 1654, of 2009 No. 6, item 33, No. 56, item 458, No. 58, item 485, No. 98, item 817, No. 99, item 825, No. 115, item 958, No. 157, item 1241 and No. 219, item 1704, of 2010 No. 105, item 655, No. 135, item 912, No. 182, item 1228, No. 224, item 1459, No. 249, item 1655 and No. 254, item 1700, of 2011 No. 36, item 181, No. 63, item 322, No. 80, item 432, No. 144, item 855, No. 149, item 887 and No. 232, item 1378, of 2012 item 908 and 1110 and of 2013 item 2.



§ 3. 1. The means of transport competent to make a domestic trip or foreign travel, and also its type and class, shall be defined by the employer.

2. The employee shall be entitled to reimbursement of the costs of the journey in the amount documented by tickets or invoices covering the price of the ticket of the means of transport, together with associated additional charges, including locals, taking into account the attendant costs of the journey, including the employee's discount for a given means of transport, irrespective of the title of the discount.

3. At the employee's request, the employer may consent to making a domestic or a foreign journey by car, motorbike or moped not owned by the employer.

4. In the cases referred to in paragraph. 3, the employee shall be entitled to reimbursement of the costs of the journey in the amount of the number of kilometers traveled by the rate per one kilometer of the journey, determined by the employer, which may not be higher than specified in the provisions issued on the basis of art. 34a par. 2 of the Act of 6 September 2001. on road transport (Journal of Laws z 2012, item 1265 and of 2013, item 21).

§ 4. 1. An employee who, during a domestic journey or a foreign journey, has incurred other necessary expenses related to the journey, specified or recognised by the employer, shall be reimbursed to a documented amount.

2. The expenses referred to in section 2. 1, include baggage fees, toll roads and motorways, stops in paid parking zones, parking spaces, and other necessary expenses related directly to a domestic or a foreign journey.

§ 5. 1. The employee shall settle the costs of domestic travel or foreign travel no later than within 14 days from the date of completion of their trip.

2. To settle the travel costs referred to in section. 1, the employee shall attach documents, in particular bills, invoices or tickets confirming the individual expenses; this does not apply to the allowances and expenses covered by the lump sums. If the presentation of the document is not possible, the staff member shall make a written statement of the expenditure and the reasons for his failure to document it.

3. In justified cases, the employee shall submit a written statement about the circumstances affecting the right to the diet, lump sum, reimbursement of other travel expenses or their amount.

Chapter 2

Domestic Journey

§ 6. 1. The place of the start and end of the national journey shall be defined by the employer.

2. The employer may consider the location of the employee's permanent or temporary residence as the place where the domestic journey begins or ends.

§ 7. 1. The allowance during domestic journeys is intended to cover increased food costs and amounts to 30 PLN per day of travel.

2. The amount of allowance is calculated for the period from the start of the domestic trip (departure) until the return (arrival) after the performance of the official task as follows:

- 1) if a journey lasts not longer than a day and is:
 - a) less than 8 hours – no allowance,
 - b) between 8 and 12 hours –50% of allowance,
 - c) over 12 hours – full amount of allowance;
- 2) if the journey lasts more than 24 hours, a full day allowance is due for each day, and for an incomplete but started day:
 - a) less than 8 hours –50% allowance,
 - b) over 8 hours – full amount of allowance.

2. No allowance is payable:
- 1) for the period of delegation to employee's place of permanent or temporary residence, or in cases referred to in § 10;
 - 2) if the employee was provided with free full-day catering.
3. The amount of the allowance referred to in section 1 shall be reduced by the cost of free meals provided, on the assumption that each meal constitutes respectively:
- 1) breakfast – 25% of allowance;
 - 2) dinner – 50% of allowance;
 - 3) supper – 25% of allowance.
4. In cases when the employee uses a hotel service with catering included, the provisions of section 4 are applied accordingly.

- § 8. 1. An employee is entitled to reimbursement for accommodation during a domestic journey in a facility that provides hotel services in the amount evidenced by a receipt, but not more than twenty times the allowance rate for one hotel day.
2. In justified cases, the employer may agree to reimburse the costs of accommodation, as evidenced by a receipt, in an amount exceeding the limit referred to in section 1.
 3. An employee who was not provided with free overnight accommodation and who did not submit the bill referred to in section 1, is entitled to a lump sum for each overnight stay amounting to 150% of the daily allowance.
 4. A nightly allowance is payable in case of an overnight stay of at least 6 hours between 9 pm and 7 am.
 5. The reimbursement of accommodation costs or a lump sum for accommodation is not due for the time of travel and if the employer considers that the employee is able to return to the place of permanent or temporary residence on a daily basis.

- § 9. 1. For each started day of stay during a domestic journey an employee is entitled to a lump sum to cover the costs of travel by means of local transport in the amount of 20% of the allowance amount.
2. The lump sum referred to in section 1 is not payable if the employee does not pay the cost of travel.
 3. The provisions of section 1 do not apply if, at the employee's request, the employer agrees to to pay the documented costs of traveling by local public transport.

- § 10. An employee who is on a domestic trip lasting at least 10 days is entitled to reimbursement of travel expenses on their day off, by means of transportation specified by the employer, to the place of permanent or temporary residence and back.

- § 11. At the request of the employee, the employer shall grant an advance for necessary domestic travel costs in the amount resulting from a preliminary calculation of such costs.

Chapter 3

Foreign Journey

- § 12. The time of a foreign journey is calculated in case it is made by means of:
- 1) land transport – from the moment of crossing the national border on the way abroad to the moment of crossing it on the way back;
 - 2) plane – from the moment of a plane's take-off on the way abroad from the last airport in the home country to the moment of a plane's landing on the first airport in the home country;
 - 3) ship or ferry– from the moment of the ship's (ferry's) departure from the last Polish port to the ship's/ferry's arrival at the first Polish port on the way back.

- § 13. 1. The allowance while traveling abroad is intended to cover food and other minor expenses.
2. The allowance is payable in the amount applicable to the country of destination of the foreign trip. In case of a trip abroad to two or more countries, the employer may determine more than one country of destination
3. The allowance amount is calculated according to the following pattern:
- 1) for every day of a foreign trip a full allowance amount is payable;
 - 2) for an incomplete day of a foreign journey:
 - a) up to 8 hours – 1/3 of the allowance amount is payable,
 - b) between 8 and 12 hours – 50% of the allowance amount is payable,
 - c) over 12 hours – full allowance amount is payable.

4. The amount of a daily allowance for a foreign journey in particular countries is specified in the annex to this act.

- § 14. 1. An employee who was provided with free full-day catering during a trip abroad is entitled to 25% of the allowance amount determined in accordance with § 13 section 3.
2. The allowance amount shall be deduced by the cost of catering provided, assuming that each meal is, respectively:
- 1) breakfast – 15% of the allowance amount;
 - 2) dinner – 30% of the allowance amount;
 - 3) supper – 30% of the allowance amount.
3. When an employee uses a hotel service that includes meals, the provisions of section 2 shall apply accordingly.

4. An employee who receives a monetary allowance for catering during a trip abroad shall not be entitled to an allowance. If the monetary compensation is lower than the allowance amount, the employee shall be entitled to compensation up to the amount of the due allowance.

§ 15. Employees are entitled to a 25% allowance for each day of hospitalization or at other treatment facility stay during a foreign journey.

- § 16. 1. An employee is entitled to reimbursement for accommodation during a foreign journey in the amount evidenced by a receipt, up to the limit specified in the appendix to this act for each country.
1. If no bill for accommodation is presented, the employee is entitled to a lump sum equal to 25% of the limit referred to in section 1. The lump sum is not payable for the time of travel.
 2. In justified cases, the employer may agree to reimburse the costs of accommodation, as evidenced by a receipt, in an amount exceeding the limit referred to in section 2.

2. The provisions of sections 1 and 2 shall not apply if the employer or the foreign party provides the employer with free accommodation

- § 17. 1. Employees are entitled to a lump sum to cover the costs of travel from and to the railroad station, bus station, airport or sea port in the amount of one per diem in the destination city abroad and in any other city abroad where the employee had an overnight stay.
2. If the employee incurs the travel costs referred to in section 1 only one way, he is entitled to a lump sum of 50% of the allowance.
3. To cover the costs of travel by means of local transport the employee is entitled to a lump sum of 10% of the daily allowance for each started day of their stay abroad.
4. The lump sums referred to in sections 1-3 are not payable if the employee:
- 1) makes a foreign journey in a company or private car, motorcycle or moped;

- 2) is provided with free transport;
- 3) does not incur the costs the lump sums are meant to cover.

§ 18. The employer may agree to reimburse the cost of air transport of personal luggage weighing up to 30 kg, calculated together with the weight of luggage paid for in the ticket price, if the foreign journey lasts more than thirty days or if the country of destination is a non-European country.

- § 19. 1. In case of illness incurred during travel abroad, the employee is entitled to reimbursement of documented necessary expenses for treatment abroad.
2. The costs referred to in section 1 are reimbursed from the employer's funds, with the exception of guaranteed benefits provided in accordance with the provisions on the coordination of social security systems in the European Union, referred to in art. 5 item 32 of the Act of 27 August 2004 on health care services financed from public funds (Journal of Laws of 2008, No. 164, item 1027, as amended³⁾).
 3. The purchase of medicines which were not necessary abroad, plastic surgery or cosmetic surgery, or the cost of orthopedic or dental prostheses or eyeglasses are non-refundable.
4. In case of an employee's death abroad, the employer covers the costs of transporting the body back to the home country.

§ 20. 1. The employee shall receive an advance in foreign currency for necessary costs of a trip abroad in the amount resulting from a preliminary calculation of such costs.

2. At the employee's consent, the advance may be paid in Polish currency in an amount equivalent to the advance to which the employee is entitled in foreign currency, at the average PLN exchange rate in relation to foreign currencies set by the National Bank of Poland on the date of payment of the advance.
3. Settlement of the costs of a trip abroad is made in the currency of the advance received, in exchangeable currency or in Polish currency according to the average exchange rate as of the date of its payment.

§ 21. In the case of making a foreign journey in combination with a transit within the country, the provisions of Chapter 2 shall apply accordingly.

Chapter 4

Final Provisions

§ 22. The following legal acts are hereby repealed:

- 1) Ordinance of the Minister of Labour and Social Policy of 19 December 2002 on the amount and conditions for determining the amounts due to employees working in a state or local government unit of the budgetary sphere for travel within the country (Journal of Laws No. 236, item 1990, of 2004 No. 271, item 2686, of 2005 No. 186, item 1554 and of 2006 No. 227, item 1661);
- 2) Ordinance of the Minister of Labour and Social Policy of 19 December 2002 on the amount and conditions for determining the amounts due to employees working in a state or local government unit of the budgetary sphere for foreign business trips (Journal of Laws No. 236, item 1991, of 2003 No. 199, item 1951, of 2004 No. 271, item 2687 and of 2005 No. 186, item 1555).

§ 23. The Act comes into force as of 1 March 2013

Minister of Labour and Social Policy: *W. Kosiniak-Kamysz*

³⁾ Amendments in the consolidated text of the Act were announced in the Journal of Laws of 2008 No. 216, item 1367, No. 225, item 1486, No. 227, item 1505, No. 234, item 1570 and No. 237, item 1654, of 2009 No. 6, item 33, No. 22, item 120, No. 26, item 157, No. 38, item 299, No. 92, item 753, No. 97, item 800, No. 98, item 817, No. 111, item 918, No. 118, item 989, No. 157, item 1241, No. 161, item 1278 and No. 178, item 1374, of 2010 No. 50, item 301, No. 107, item 679, No. 125, item 842, No. 127, item 857, No. 165, item 1116, No. 182, item 1228, No. 205, item 1363, No. 225, item 1465, No. 238, item 1578 and No. 257, item 1723 and 1725, of 2011 No. 45, item 235, No. 73, item 390, No. 81, item 440, No. 106, item 622, No. 112, item 654, No. 113, item 657, No. 122, item 696, No. 138, item 808, No. 149, item 887, No. 171, item 1016, No. 205, item 1203 and No. 232, item 1378, of 2012 item 123, 1016, 1342 and 1548 and of 2013 item 154.

Appendix to the Act by the Minister of Labour and Social Policy of 29 January 2013 (item 167)

THE ALLOWANCE AMOUNT FOR A DAY OF A FOREIGN JOURNEY AND THE ACCOMMODATION LIMIT IN PARTICULAR COUNTRIES

| Seq. | Country | Currency | Amount of diet | Amount of the accommodation limit |
|-------------|------------------------|-----------------|-----------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 1 | Afghanistan | EUR | 47 | 140 |
| 2 | Albania | EUR | 41 | 120 |
| 3 | Algeria | EUR | 50 | 200 |
| 4 | Andorra | | as in Spain | |
| 5 | Angola | USD | 61 | 180 |
| 6 | Saudi Arabia | EUR | 45 | 180 |
| 7 | Argentina | USD | 50 | 150 |
| 8 | Armenia | EUR | 42 | 145 |
| 9 | Australia | AUD | 88 | 250 |
| 10 | Austria | EUR | 52 | 130 |
| 11 | Azerbaijan | EUR | 43 | 150 |
| 12 | Bangladesh | USD | 50 | 120 |
| 13 | Belgium | EUR | 48 | 160 |
| 14 | Belarus | EUR | 42 | 130 |
| 15 | Bosnia and Herzegovina | EUR | 41 | 100 |
| 16 | Brazil | EUR | 43 | 120 |
| 17 | Bulgaria | EUR | 40 | 120 |
| 18 | Chile | USD | 60 | 120 |
| 19 | China | EUR | 55 | 170 |
| 20 | Croatia | EUR | 42 | 125 |
| 21 | Cyprus | EUR | 43 | 160 |
| 22 | The Czech Republic | EUR | 41 | 120 |
| 23 | Denmark | DKK | 406 | 1 300 |
| 24 | Egypt | USD | 55 | 150 |
| 25 | Ecuador | USD | 44 | 110 |
| 26 | Estonia | EUR | 41 | 100 |
| 27 | Ethiopia | USD | 55 | 300 |
| 28 | Finland | EUR | 48 | 160 |
| 29 | France | EUR | 50 | 180 |
| 30 | Greece | EUR | 48 | 140 |
| 31 | Georgia | EUR | 43 | 140 |
| 32 | Spain | EUR | 50 | 160 |

| 1 | 2 | 3 | 4 | 5 |
|----|--|-------------------|-------|--------|
| 33 | India | EUR | 38 | 190 |
| 34 | Indonesia | EUR | 41 | 110 |
| 35 | Iraq | USD | 60 | 120 |
| 36 | Iran | EUR | 41 | 95 |
| 37 | Ireland | EUR | 52 | 160 |
| 38 | Iceland | EUR | 56 | 160 |
| 39 | Israel | EUR | 50 | 150 |
| 40 | Japan | JPY | 7 532 | 22 000 |
| 41 | Yemen | USD | 48 | 160 |
| 42 | Jordan | EUR | 40 | 95 |
| 43 | Cambodia | USD | 45 | 100 |
| 44 | Canada | CAD | 71 | 190 |
| 45 | Qatar | EUR | 41 | 200 |
| 46 | Kazakhstan | EUR | 41 | 140 |
| 47 | Kenya | EUR | 41 | 150 |
| 48 | Kyrgyzstan | USD | 41 | 150 |
| 49 | Colombia | USD | 49 | 120 |
| 50 | Congo, Democratic Republic of the Congo | USD | 66 | 220 |
| 51 | South Korea | EUR | 46 | 170 |
| 52 | Korea, Democratic People's Republic of | EUR | 48 | 170 |
| 53 | Costa Rica | USD | 50 | 140 |
| 54 | Cuba | EUR | 42 | 110 |
| 55 | Kuwait | EUR | 39 | 200 |
| 56 | Lao | USD | 54 | 100 |
| 57 | Lebanon | USD | 57 | 150 |
| 58 | Libya | EUR | 52 | 100 |
| 59 | Liechtenstein | as in Switzerland | | |
| 60 | Lithuania | EUR | 39 | 130 |
| 61 | Luxembourg | as in Belgium | | |
| 62 | Latvia | EUR | 57 | 132 |
| 63 | Macedonia | EUR | 39 | 125 |
| 64 | Malaysia | EUR | 41 | 140 |
| 65 | Malta | EUR | 43 | 180 |
| 66 | Morocco | EUR | 41 | 130 |
| 67 | Mexico | USD | 53 | 140 |
| 68 | Moldova | EUR | 41 | 85 |

| 1 | 2 | 3 | 4 | 5 |
|-----|--|--------------|-----|-------|
| 69 | Monaco | as in France | | |
| 70 | Mongolia | EUR | 45 | 140 |
| 71 | Netherlands | EUR | 50 | 130 |
| 72 | Germany | EUR | 49 | 150 |
| 73 | Nigeria | EUR | 46 | 240 |
| 74 | Norway | NOK | 451 | 1 500 |
| 75 | New Zealand | USD | 58 | 180 |
| 76 | Oman | EUR | 40 | 240 |
| 77 | Pakistan | EUR | 38 | 200 |
| 78 | The Palestinian National Authority | as in Israel | | |
| 79 | Panama | USD | 52 | 140 |
| 80 | Peru | USD | 50 | 150 |
| 81 | Portugal | EUR | 49 | 120 |
| 82 | South Africa | USD | 52 | 275 |
| 83 | Russia | EUR | 48 | 200 |
| 84 | Romania | EUR | 38 | 100 |
| 85 | San Marino | as in Italy | | |
| 86 | Senegal | EUR | 44 | 120 |
| 87 | Republic of Serbia and the Republic of Montenegro | EUR | 40 | 100 |
| 88 | Singapore | USD | 56 | 230 |
| 89 | Slovakia | EUR | 43 | 120 |
| 90 | Slovenia | EUR | 41 | 130 |
| 91 | The United States of America (USA), of which: -New York -Washington | USD | 59 | 200 |
| | | | | 350 |
| | | | | 300 |
| 92 | Syria | USD | 50 | 150 |
| 93 | Switzerland | CHF | 88 | 200 |
| 94 | Sweden | SEK | 459 | 1 800 |
| 95 | Tajikistan | EUR | 41 | 140 |
| 96 | Thailand | USD | 42 | 110 |
| 97 | Tanzania | USD | 53 | 150 |
| 98 | Tunisia | EUR | 37 | 100 |
| 99 | Turkey | USD | 53 | 173 |
| 100 | Turkmenistan | EUR | 47 | 90 |
| 101 | Ukraine | EUR | 41 | 180 |
| 102 | Uruguay | USD | 50 | 80 |
| 103 | Uzbekistan | EUR | 41 | 140 |
| 104 | Venezuela | USD | 60 | 220 |
| 105 | Hungary | EUR | 44 | 130 |

| 1 | 2 | 3 | 4 | 5 |
|-----|---|-----|----|-----|
| 106 | The United Kingdom | GBP | 35 | 200 |
| 107 | Vietnam | USD | 53 | 160 |
| 108 | Italy | EUR | 48 | 174 |
| 109 | Ivory Coast | EUR | 33 | 100 |
| 110 | Zimbabwe | EUR | 39 | 90 |
| 111 | The United Arab Emirates | EUR | 39 | 200 |
| 112 | Countries other than those mentioned in lp.1-111 | EUR | 41 | 140 |

When travelling to:

- Gibraltar the allowance amount and the accommodation limit is the same as in The United Kingdom
- Hong kong the allowance amount is 55 USD, and the accommodation limit is 250 USD,
- Taiwan the allowance amount is 40 EUR and the accommodation limit is 142 EUR.