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Non-claimable travel allowances

Non-claimable travel allowances are **allowances that the employer is not obliged to provide to the employee**. Their provision is based on an agreement between:

- the employer and the employee in the employment contract or other written agreement;
- the employer and the trade union, i.e. their provision is agreed in the collective agreement; or
- their provision is left to the discretion of the employer (e. g. on the basis of an internal regulation).

Non-claimable travel allowances **are subject to tax** and are included in the employee's taxable income.