

Business trips of the drivers

From February 2, 2022, a driver performing official tasks within international road transport is not on a business trip within the meaning of Art. 775 § 1 of the Act of June 26, 1974 - the Labor Code. This means that he is not entitled to diets and flat rates. Importantly, a driver performing official tasks as part of domestic transport is on a business trip. This means that in the case of domestic transport, drivers are entitled to diets and flat rates.

It is difficult to rationally explain the adopted solutions in the field of business trips, in particular the fact that domestic travel is still subject to the provisions on business travel, while foreign travel is not. What is the difference between moving within the country and moving abroad? From the technical and legal point of view, in both cases there is an order from the employer and an official task to be performed (e.g. transport of goods). In both cases, drivers should therefore be entitled to business travel expenses, which should be exempt from taxes and contributions. The legislator assumed that since drivers will be covered by the provisions on the posting of workers, they do not have to be covered by the provisions on business travel. How short-sighted this assumption turned out to be shows, for example, the fact that many drivers fall into a "black hole" between EU and Polish regulations. For example, a foreign driver performing bilateral transport is not covered by the provisions on the secondment of workers (this exclusion results directly from the EU directive), and is not subject to the regulations on business travel either. As one can see, the adopted regulations do not always improve the situation of drivers. Yet, they certainly contribute to increasing the labor costs of drivers working in international road transport.