

Motor Travel Rates 2022 rates

Effective from 1st September 2022

Motor Travel Rates per kilometer

Distance Bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

Reduced Motor Travel Rates per kilometer

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
21.23 cent	23.80 cent	25.96 cent

Reduced mileage rates apply for journeys associated with an official's job but not solely related to the performance of those duties. Examples include necessary travel in relation to:-

- attendance at confined promotion competitions
- attendance at approved courses of education / conferences

Motorcycles (rate per kilometre)

Motorcycle rates (from 5 March 2009)

Distance	Engine capacity up to 150cc	Engine capacity 151cc - 250 cc	Engine capacity 251 cc - 600 cc	Engine capacity 601cc and over
Up to 6,437 km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438 km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Standard Domestic Subsistence Rates

Effective from 1st September 2022

Overnight Rates		
Normal Rate	Reduced Rate	Detention Rate
€167.00	€150.30	€83.50

Overnight allowance covers an overnight assignment of up to 24 hours. This must be at least 100km from the employee's home and their normal place of work.

The rate category depends on the period of an assignment:

- normal rate is for up to 14 nights
- reduced rate covers the next 14 nights
- detention rate covers each of the next 28 nights.

For assignments over 56 nights, you must make an application to Revenue to confirm subsistence is still available. The period of subsistence at any one location is limited to six months.

Day Rates	
10 hours or more	5 hours but less than 10 hours
€39.08	€16.29

The assignment must be outside eight kilometers of the employee's home or normal place of work. You can only claim both a day and overnight allowance if you work five hours or more the next day.

Vouched Accommodation (VA) Dublin only

Vouched Accommodation ("VA") Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €167.00	Plus	€39.08

Rates for assignments outside the State

Short term assignment

Period of assignment abroad	% of normal overnight rate
First month	1
Second and third month	0.75
Fourth, fifth and sixth month	0.5

These rates can be used for a single temporary assignment of up to six months where your employee is working abroad.

Long term assignment

A long term assignment will be more than six months.

For the first month of the assignment, you can allow subsistence for the overnight rate. This is to facilitate the employee to find self-catering accommodation.

For the remainder of the assignment you can allow subsistence costs and a portion of the ten-hour day rate. The subsistence cost can cover the cost of reasonable accommodation. You can allow 50% of the day rate (ten-hour) for the location.