



## Universiteit Leiden

### Leiden University Regulation on Business Travel Reimbursement

Leiden University regulation comprising rules on the reimbursement of business travel expenses and overtime meals.

Section 1 General provisions

Section 2 Travel expenses in the Netherlands

Section 3 Subsistence expenses in the Netherlands

Section 4 Travel expenses abroad

Section 5 Subsistence expenses abroad

Section 6 Overtime meals

Section 7 Other provisions

Appendix 1 Subsistence allowance for the Netherlands

Appendix 2 Subsistence allowance abroad

List of rates

### Section 1 General provisions

#### Article 1 Basis

This regulation is based on the Collective Labour Agreement (CAO) of Dutch Universities.

#### Article 2 Definitions

The following definitions apply to this regulation:

- a. *Executive Board*: Executive Board of Leiden University;
- b. *regulation*: Leiden University Regulation on Business Travel and Overtime Meal Reimbursement;
- c. *employer*: the Executive Board or a party who has been authorised under a mandate or sub-mandate to manage a management unit;
- d. *employee*: the employee, as provided for in the CAO of Dutch Universities, who is employed by Leiden University;
- e. *location*: the municipality in which the employee, under the instruction of the employer, carries out his duties;
- f. *place of work*: the building, complex of buildings or grounds where or from which the employee usually carries out his duties;
- g. *business trip*: travel on University business inside or outside the Netherlands with the approval or at the request of the employer, other than the employee's commute to work;
- h. *public transport*: transport services available to the public that operate according to a timetable and involve a car, bus, train, tram, metro, ferry or vehicle powered by an electrical system (a taxi or an aircraft do not constitute public transport);
- i. *overtime*: overtime as provided for in article 3.28, second and fifth paragraphs, of the CAO of Dutch Universities;



- j. *the list of rates*: the ‘List of Rates for Accommodation and Other Expenses Incurred During Business Travel Abroad’ published by the Ministry of Foreign Affairs, which is based on the allowances listed in the Schedules of Daily Subsistence Allowance Rates (DSA lists) of the United Nations and according to which the employer awards allowances for business travel abroad.

### **Article 3 Applicability**

1. An employee who undertakes a business trip is entitled to have his travel and subsistence expenses reimbursed under the terms of this regulation.
2. An employee who works overtime is entitled to the reimbursement of the cost of a meal under the terms of this regulation.
3. If the employee is reimbursed for travel and/or subsistence expenses or for the cost of a meal by a third party (or could have received this), this will be deducted from the amount payable by the employer.

### **Article 4 Expense claims**

1. The allowances referred to in this regulation will only be paid once an expense claim has been submitted.
2. The employee must submit with the expense claim all supporting documents that can reasonably be expected.
3. The employer can set a deadline by which expense claims, as provided for in this article, must be submitted. The employer must inform the employee of this deadline in writing.

## **Section 2 Travel expenses in the Netherlands**

### **Article 5 Form of transport**

1. The employee shall, in principle, use public transport for business trips in the Netherlands. If the employee is travelling by train, he may travel first class.
2. If the employee plans to travel repeatedly to the same destination, he must use a season or comparable ticket. In this case, a sum will be reimbursed that is equal to the cost of such a ticket.
3. If it is not possible or appropriate to travel by public transport, the employee can make the business trip using his own vehicle.
4. If it is not possible or appropriate to travel by public transport or the employee’s own vehicle, the employer may grant the employee permission in advance to make the business trip using a rented vehicle.



### **Article 6 Reimbursement**

1. If an employee travels by public transport, the actual costs (relating to the business trip) will be reimbursed.
2. If the employee travels using his own vehicle, the amount reimbursed will be the maximum tax-free kilometre allowance. If the employer is of the opinion that the trip could have been made by public transport, the travel expenses reimbursed to the employee will be based on the cost of second-class travel on public transport.
3. An employee who travels part of the journey using his own vehicle and part by public transport will be reimbursed for the actual cost of the part of the journey made using public transport, and will receive an allowance in line with the maximum tax-free kilometre allowance per kilometre that he travelled with his own vehicle.
4. If, in accordance with article 5, fourth paragraph, the business travel is with a rented vehicle, the full cost of this will be reimbursed. If an employee chooses to travel with a rented vehicle without prior approval from the employer, the expenses will not be reimbursed.

### **Article 7 Other expenses and liability**

1. Other expenses – such as parking, insurance, tolls and ferry – are considered to be included in the kilometre allowance.
2. An employee who uses his own vehicle for a business trip does so entirely at his own risk, regardless of whether the employer has granted permission for this or not. The employer is not liable for damage of any kind caused by or sustained to an employee's own vehicle, regardless of the cause. The employee is obliged to take out the insurance required to be able to operate his own vehicle.

## **Section 3 Subsistence expenses in the Netherlands**

### **Article 8 Subsistence expenses**

1. The actual costs incurred for meals and accommodation during a business trip in the Netherlands will be reimbursed in accordance with the provisions in Appendix 1.
2. The employee is not entitled to reimbursement of subsistence expenses during business trips in the Netherlands that are:
  - a. shorter than four hours;
  - b. at the location, insofar as the destination is less than one kilometre from the place of work.



## Section 4 Travel expenses abroad

### Article 9 Business travel abroad: requirements

1. If an employee undertakes a business trip abroad, his travel and subsistence expenses will only be reimbursed if he has submitted a business trip application that includes the expected costs and that takes into account the maximum allowances in the list of rates. The employer must approve this application.
2. At the request of the employee, the employer will provide an advance for the expected travel and subsistence expenses.

### Article 10 Form of transport

1. If an employee travels by train on a business trip abroad, he may travel first class.
2. If an employee uses another form of public transport or a boat or aircraft with different travel classes, the lowest class will be reimbursed. In exceptional cases, the employer may grant prior permission to travel in a higher class, such as business or a comparable class.
3. The terms and allowances for the use of the employee's own or a rented vehicle are the same for foreign business travel as those stated for business travel in the Netherlands.

### Article 11 Local transport

The cost of local transport abroad shall not be reimbursed separately; the employee is expected to use the 'hourly component' from the minor expenses to meet such costs (see Appendix 2).

### Article 12 Other expenses

Insofar as the employer is of the opinion that it is in the interest of the University or the nature of the journey gives such cause, the following shall also be reimbursed as travel expenses:

- a. supplements for special trains;
- b. the cost of reserving a seat on a train;
- c. the cost of a sleeping car;
- d. extra luggage fees;
- e. the cost of transport from the station, port or airport of arrival to the destination on the outbound and return journey;
- f. the cost of airport duties;
- g. the cost of a porter;
- h. (cancelled)
- i. the cost of a visa;
- j. the cost of a hotel reservation.



## **Section 5 Subsistence expenses abroad**

### **Article 13 Subsistence expenses**

The actual expenses incurred for meals and accommodation during a business trip abroad will be reimbursed in accordance with the provisions in Appendix 2.

### **Article 14 Non-reimbursable subsistence expenses**

1. During a business trip abroad no subsistence expenses will be reimbursed for the leg of a journey undertaken on an aeroplane.
2. Nor will the following be reimbursed:
  - a. the cost of the purchase and sale of foreign currency;
  - b. the cost of the purchase or renewal of a passport and cancellation insurance;
  - c. the cost of washing and caring for clothes.

### **Article 15 More than 60 days**

In the event of a business trip in one particular location that takes more than 60 days, the allowances for minor expenses, breakfast, lunch and dinner shall be halved with effect from the 61st day (see Appendix 2).

### **Article 16 Exceptions**

1. The employer may determine a lower subsistence allowance for business trips abroad than stated in this regulation if the employee is required to make frequent business trips and if, in the opinion of the employer, the nature of the work or the transport chosen by the employee gives occasion for this.
2. The employer may determine a higher subsistence expenses allowance for business travel abroad than stated in this regulation, if the employee demonstrates with supporting documentation that due to special circumstances the customary allowance will not cover the subsistence expenses incurred during the business trip.

## **Section 6 Overtime meals**

### **Article 17 Overtime meal allowance**

Deleted from this regulation.



## **Section 7 Other provisions**

### **Article 18 Implementation rules**

The employee can determine further implementation rules relating to this regulation.

### **Article 19 Hardship clause**

In special cases, in which the strict application of this regulation would lead to extreme unfairness, the employer can diverge from this regulation in favour of the employee.

### **Article 20 Entry into force**

The regulation enters into force on 1 February 2013. The regulation replaces all other regulations in this area that fall within the scope of authority of the employer.

### **Article 21 Official title**

The regulation shall be referred to as the 'Leiden University Business Travel Reimbursement Regulation'.

This regulation was approved by the Executive Board on 5 February 2013, with the agreement of the Local Consultative Body dating from 24 January 2013.



## Appendix 1

### Subsistence allowance for the Netherlands:

The actual subsistence expenses incurred during a business trip in the Netherlands will be reimbursed (on the basis of submitted documentation) according to the structure below and to a maximum of the amounts listed below. The expenses must be in accordance with the nature and duration of the journey. The employee is expected to exercise reasonable judgement here.

The subsistence allowance for business travel in the Netherlands can comprise six components, for which the following maximum allowances have been established:

- a. the day component for minor expenditure during the day, as long as the business trip takes at least four hours: € 4.43 for each full twenty-four hours;
- b. the evening component for minor expenditure in the evening, provided the employee also has to stay overnight elsewhere for the business trip: € 13.23;
- c. the lunch component if the period between 12.00 noon and 2.00 p.m. falls during the business trip: € 13.90;
- d. the evening meal component if the period between 6.00 p.m. and 9.00 p.m. falls during the business trip: € 21.03;
- e. the accommodation component if the employee is required to spend the night away for the business trip: € 85.92;
- f. the breakfast component, provided the employee has also had to stay away overnight for the business trip: € 8.39.

For the component listed in b, this will be halved once a business trip has taken eight consequent evenings.

For the components listed in c and d, it is the time at which the employee has eaten the meal that is relevant, but that the times stated fall during the business trip.



### Appendix 2:

#### Subsistence allowance abroad:

Except for in very exceptional circumstances, the actual subsistence expenses during a business trip abroad will be reimbursed according to the structure below and up to a maximum of the amounts listed below. The expenses must be in accordance with the nature and duration of the journey. The employee is expected to exercise reasonable judgement here.

The subsistence allowance for business trips abroad can comprise five components, for which the following maximum allowances have been established:

- a. the hourly component (for minor expenses) for each hour of the business trip: 1.5% of the amount for 'other expenses' in the list of rates;
- b. the accommodation component if the employee is required to stay overnight during the business trip: the actual accommodation expenses up to a maximum per night of the amount in the list of rates, on the understanding that, if a receipt cannot be produced that shows that accommodation expenses have been incurred in an establishment intended for this purpose, a sum of € 11.34 per night will be reimbursed up to a maximum of four nights per business trip;
- c. the breakfast component for each period from 6.00 a.m. to 8.00 a.m. that falls within the business trip: 12% of the amount for 'other expenses' in the list of rates;
- d. the lunch component for each period from 12.00 noon to 2.00 p.m. that falls within the business trip: 20% of the amount for 'other expenses' in the list of rates;
- e. the evening meal component for each period from 6.00 p.m. to 9.00 p.m. that falls within the business trip: 32% of the amount for 'other expenses' in the list of rates.

*The list of rates* (in accordance with article 2, section j, of the regulation): the 'List of Rates for Accommodation and Other Expenses Incurred During Business Travel Abroad' usually published twice a year by the Ministry of Foreign Affairs, which is based on the allowances listed in the Schedules of Daily Subsistence Allowance Rates (DSA lists) of the United Nations and according to which the employer awards allowances for business travel abroad.

In order to qualify for reimbursement, the employee must be able to produce documentation, with the exception of for the minor expenses listed under a.

If it is not apparent from the receipt for accommodation and breakfast (b and c) which part of the fee is for accommodation and which part for breakfast, the fee stated on the receipt will be reimbursed insofar as it does not exceed the sum of the amounts noted for accommodation and breakfast. In special circumstances and at the discretion of the employer, higher allowances than those listed for the components b to e may be awarded,



## Universiteit Leiden

insofar as the total allowance for the components as a whole does not exceed the maximum subsistence expenses allowance.

For the components listed in c to e it is not the time at which the employee has eaten the meal that is relevant but that the times stated fall during the business trip.

If the employee is entitled to a subsistence allowance (b to e), he is also entitled to the hourly component for minor expenses (sub a).