



## Leiden University Regulation on Business Travel and Subsistence Expenses 2015

Leiden University regulation comprising rules on the reimbursement of business travel and subsistence expenses in the Netherlands and abroad.

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### Section 1 General provisions

#### Article 1 Legal basis

This regulation is based on the CAO of Dutch Universities, Article 3.21, paragraph 1, opening lines and sub b.

#### 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 Subsistence Expenses 2015;
- 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*: An 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/her duties;
- f. *Place of work*: The building, complex of buildings or grounds where or from which an employee usually carries out his/her duties;
- g. *Business trip*: Travel in the Netherlands or abroad undertaken by an employee as part of his/her work duties at the request or with the approval of the employer, with the exception of the employee's commuting route;
- h. *Public transport*: Transport services available to the public that operate according to a timetable and involve a car, bus, train, tram, metro, boat, ferry or transport service powered by an electrical system (a taxi or aircraft does not constitute public transport).

#### Article 3 Applicability

1. An employee who undertakes a business trip is entitled to have his or her travel and subsistence expenses reimbursed under the terms of this regulation.
2. To the extent that the business trip partially or completely includes the employee's commuting route, this part of the trip will not be reimbursed under the terms of this regulation.
3. The part of a foreign business trip that takes place in the Netherlands is subject to the conditions and reimbursement rates for business travel in the Netherlands.



4. Regarding services related to business travel that the employer is obliged (by contract) to purchase from a given provider, the employee is required to make use of these services at the expense of the employer, with the consequence that the employee will not be reimbursed for these expenses. Where applicable, and under the terms of this regulation, certain amounts can be recovered from the employer.
5. If the expenses referred to in this regulation are reimbursed by a third party, these will be deducted from the amount payable by the employer. Reimbursement by third parties may in no way compromise the integrity of the employee.
6. Travel and subsistence expenses will not be reimbursed if they are considered to be included in some other remuneration by the employer.
7. This regulation does not apply in the case of a change of location, change of place of work or secondment, the expenses for which are reimbursed on the basis of the Regulation on Commuting Expenses.
8. The expenses referred to in this regulation will be reimbursed according to the applicable fiscal regime and the choices made in this context by the employer.

### **Article 4 Expense claims**

1. The allowances referred to in this regulation will only be reimbursed once a completed expense claim has been submitted via Self Service, unless specified otherwise by the employer.
2. The employee must submit with the expense claim all supporting documents explicitly listed in the regulation and/or any appendices.
3. Expense claims should be submitted as far as possible within the relevant calendar year, and in any event no later than three months after the end of the relevant calendar year.

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

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

1. For business trips in the Netherlands, the employee will, in principle, use public transport.
2. If it is not possible or appropriate to travel by public transport, the employee may make the business trip using his/her own vehicle.
3. 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 (retroactively through the expense claim) to make the business trip using a taxi or rented vehicle.

### **Article 6 Travel expenses**

1. If an employee travels by public transport, the actual costs (relating to the business trip) will be reimbursed upon submission of supporting documents. If the employee travels by train, he or she may travel first class, and the costs of first-class travel will be reimbursed. If a number of consecutive business trips have to be made to the same destination, the employee will use a season ticket or similar type of discount ticket to keep the costs incurred by the employer as low as possible. In this case, the maximum allowance will be equal to the costs of the relevant discount ticket.
2. If an employee travels using his/her 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 by public transport. An employee who travels part of the journey using his/her own vehicle and part by public transport will be reimbursed for the actual cost of the part of the journey made using public



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transport in accordance with paragraph 1, and will receive an allowance in line with the maximum tax-free kilometre allowance per kilometre that he or she travelled with his/her own vehicle in accordance with paragraph 2.

3. If, in accordance with article 5, paragraph 3, the employee uses a taxi or rented vehicle, the full cost of this will be reimbursed, subject to submission of supporting documents.

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

1. Other expenses arising from an employee using his/her own vehicle for a business trip in the Netherlands, such as parking, insurance, tolls and ferry, are considered to be included in the kilometre allowance. If the employee has a disabled person's parking permit, he or she will be reimbursed for the actual costs of parking. Parking fines and fines for traffic offences will not be reimbursed.
2. Any employee who uses his/her own vehicle for a business trip does so entirely at his/her own risk, regardless of whether or not the employer has granted permission. 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/her own vehicle. The kilometre allowance referred to in Article 6, paragraph 2, is intended to partially cover the insurance premiums for the employee's own vehicle as well as any potential damage that cannot be claimed such as the loss of any no-claims bonus or the own-risk element.

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

#### **Article 8 Subsistence expenses**

1. Subsistence expenses incurred during a business trip will be reimbursed in accordance with the provisions in Appendix 1. The rates listed in Appendix 1 correspond to the rates most recently established in the Regulation on reimbursement of business travel and subsistence expenses in the Netherlands for the government sector.
2. If subsistence expenses are reimbursed as a lump sum, the following obligations apply. The employee must declare, when submitting the expenses form and in accordance with the actual situation, that expenses were incurred for accommodation, breakfast, lunch and dinner in an establishment intended for this purpose.
3. The employee is not entitled to reimbursement of subsistence expenses for business trips in the Netherlands that are:
  - a. shorter than four hours;
  - b. at the regular place of work, in so far as the destination is less than one kilometre from the employee's place of work.

### **Section 4 Travel expenses abroad**

#### **Article 9 Advance payment for foreign business trips**

1. At the request of the employee, the employer will provide an advance for the expected travel and subsistence expenses.
2. The employee must submit an expense claim for business travel abroad within six weeks after the end date or cancellation of the trip in question in order to account for and settle any advance payments received.



### **Article 10 Travel expenses**

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

### **Article 11 Travel-related expenses**

In so far 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 will 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 Premium Batch;
- h. The cost of a porter;
- i. The cost of local transport;
- j. The cost of hotel reservations;
- k. The cost of a visa;
- l. The cost of Internet for business use.

### **Section 5 Subsistence expenses abroad**

#### **Article 12 Subsistence expenses**

1. Subsistence expenses incurred for a business trip abroad will be reimbursed in accordance with the provisions in Appendix 2.
2. If subsistence expenses are reimbursed as a lump sum, the following obligations apply. The employee must declare, when submitting the expenses form and in accordance with the actual situation, that expenses were incurred for breakfast, lunch and dinner in an establishment intended for this purpose.
3. The following expenses will not be reimbursed:
  - a. The cost of purchase and sale of foreign currency;
  - b. The cost of purchase or renewal of a passport and cancellation insurance;
  - c. The cost of Internet for private use;
  - d. The cost of washing and maintaining clothes.



### **Article 13 More than 60 days**

In the event of a business trip in one particular location abroad that lasts more than 60 days, the allowances as referred to in Appendix 2 for minor expenses, breakfast, lunch and dinner will be halved with effect from the 61<sup>st</sup> day.

### **Article 14 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 travel circumstances warrant doing so.
2. The employer may determine a higher subsistence expenses allowance for business travel abroad than stated in this regulation if the employee can provide supporting documents to demonstrate that due to special circumstances the customary allowance will not cover the subsistence expenses incurred during the business trip.

### **Section 6 Other provisions**

#### **Article 15 Implementation rules**

The employer can set further rules relating to implementation of this regulation.

#### **Article 16 Entry into force**

This regulation enters into force on 1 April 2015.

The regulation replaces all other regulations in this area that fall within the scope of authority of the employer.

#### **Article 17 Official title**

The regulation will be referred to as the 'Leiden University Regulation on Business Travel and Subsistence Expenses 2015'.

This regulation was approved by the Executive Board on 16 December 2014, and agreed by the Local Consultative Body on 4 December 2014.



### Appendix 1 Subsistence allowance in the Netherlands

The actual subsistence expenses incurred during a business trip in the Netherlands will be reimbursed according to the structure below. The allowances listed correspond to the allowances most recently established in the Regulation for reimbursement of subsistence expenses in the Netherlands for the government sector. These amounts are established on an annual basis by the Minister of the Interior and Kingdom Relations and published in the “Circular amendments to the financial terms of employment for public service staff in the government sector” (*Circulaire wijzigingen in de financiële arbeidsvoorwaarden voor de ambtenaren werkzaam in de sector Rijk*).

The expenses must be in accordance with the nature and duration of the journey. The employee is expected to exercise reasonable judgment here.

The subsistence allowance for business travel in the Netherlands can comprise six components, for which the following 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: the allowance listed in the circular for each full twenty-four hours;
- b. The evening component for minor expenditure in the evening, provided the employee has to stay overnight elsewhere: the allowance listed in the circular (this component will be halved after eight evenings on consecutive business trips);
- c. The lunch component if the business trip includes the period between 12.00 hrs and 14.00 hrs: the allowance listed in the circular;
- d. The evening meal component if the business trip includes the period between 18.00 hrs and 21.00 hrs: the allowance listed in the circular;
- e. The accommodation component if the employee is required to spend the night away for the business trip: the allowance listed in the circular;
- f. The breakfast component, provided the employee has to stay away overnight for the business trip: the allowance listed in the circular.

**Employees only qualify for the allowances under c, d, e and f if the relevant expenses were incurred in an establishment intended for this purpose.**

**In order to qualify for reimbursement, the employee *need not* submit supporting documents for the expenses under a, b, c, d, e and f.**



## Appendix 2 Subsistence allowance abroad

The actual subsistence expenses during a business trip abroad will be reimbursed according to the structure below. The expenses must be in accordance with the nature and duration of the journey. The employee is expected to exercise reasonable judgment here.

The list of rates indicated below corresponds to the 'List of Rates of the Regulation on Travel Abroad for Government Officials' ('*Reisregeling buitenland voor rijksambtenaren*'). This list of rates is usually indexed twice a year, on 1 April and 1 October, by the Ministry of the Interior and Kingdom Relations, and published in the Government Gazette. The list of rates is based on the allowances in US dollars of the Schedules of Daily Subsistence Allowance Rates (DSA schedules) of the United Nations.

The subsistence allowance for business trips abroad can comprise five components, for which the following 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 no receipt can be produced that shows that accommodation expenses were 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 hrs to 8.00 hrs 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 hrs to 14.00 hrs 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 18.00 hrs to 21.00 hrs that falls within the business trip: 32 % of the amount for "other expenses" in the list of rates.

**Employees only qualify for the allowances under c, d and e if the expenses for breakfast, lunch and dinner were incurred in an establishment intended for this purpose. The employee *does not* have to submit supporting documents for the expenses under a, c, d and e.**

**In order to qualify for reimbursement of accommodation as referred to in the list of rates, the employee *does* have to submit supporting documentation.**

**If it is not apparent from the receipt for accommodation and breakfast (b and c) which part of the charge is for accommodation and which part for breakfast, the charge stated on the receipt will be reimbursed insofar as it does not exceed the accommodation and breakfast allowances indicated.**

At the discretion of the employer, higher allowances than those listed for the components b to e may be awarded, insofar as the total allowance for the components as a whole does not exceed the maximum subsistence expense allowance.

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