**Guidance Note on Hessian Travel Expenses Legislation (Current as of June 2019)***The following English translation is provided as a service for our international staff for information purposes only. Please note that only the German version has legally binding character.*

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Current income and tax regulations have been taken into account in the enactment of travel expenses legislation. The travel expenses regulations outlined here apply to all budgetary resources including third-party (external) funds that have been recorded in the overall institutional budget. The use of external funding is subject to the same general statutory provisions as other funding sources where funding bodies have not provided otherwise.

All travel approval requests submitted must be complete and supply all requested and required information (including information such as the faculty or place of residence of the person making the travel request.) Where fields on the travel approval request forms do not provide sufficient space, a separate informal explanatory note is often an aid to preventing misunderstandings and avoiding any need to clarify points further.

Where ambiguities or doubtful cases are apparent before setting off on a business trip, these points should be resolved as far as possible before travelling.

# General Information

Business trips (within Germany and in other countries) consist of travel for the purpose of performing official assignments away from an employee’s usual workplace. Business trips encompass official assignments and the journeys required to perform them. Business trips include travel to events where the presence of the business traveller is within the scope of the traveller’s job specification. An official assignment is defined as the direct performance of a task resulting from the functional scope of the business traveller’s role.

The principles of economy and cost-effectiveness must be followed in making and approving business travel requests and business trips. Consideration needs to be given to questions such as the feasibility of achieving the intended purpose of a business trip by substituting a more cost-effective mode of communication (such as telephone contact) for travel, making one-day rather than multi-day trips, combining multiple necessary trips, or remaining at a place of assignment over the weekend. Consideration also needs to be given to selecting the most economically efficient means of transportation.

Travel approval requests may not be submitted for personal or holiday trips or for travel in connection with secondary employment or any other purpose in the employee’s personal economic sphere. Where official and personal reasons for travel are combined, this must be stated in the travel request submitted.

Claims for the reimbursement of travel expenses are disbursed pursuant to the Hessian Travel Expenses Act (*Hessisches Reisekostengesetz, HRKG*) in conjunction with the Federal Travel Expenses Act (*Bundesreisekostengesetz, BRKG*), the Foreign Travel Expenses Ordinance of the Federal Government (*Auslandsreisekostenverordnung des Bundes, ARV*) and the Income Tax Act (*Einkommenssteuergesetz*, *EStG*).

Travel without prior approval is not covered by statutory accident insurance! For this reason, travel approval requests should always be submitted for travel on official assignments even when no funding of travel is required.

Travel requests can only be approved for employees and established civil servants at the university.

# Legal foundations

Revised Hessian Travel Expenses Act (*HRKG*) adopted on 09 October 2010 and effective from 1 January 2010 onwards (Hessian Law and Ordinance Gazette GVBl. I. p. 397 et seq.),  
Foreign Travel Expenses Ordinance of the Federal Government (*ARV*),  
§ 23 (4) TV-G-U (Goethe University Tariff Agreement for Employees),  
§ 10 (1) TVA-G-U BBiG (Goethe University Tariff Agreement for Trainees)

# Definitions of terms

## Advance payments

Up to 80 percent of an anticipated expenses claim may be disbursed as an advance on application. Per diem allowances are excluded. Advances on travel expenses should be requested in good time before setting off on business trips. To request an advance, please fill in the “Payment order for advances” form (“*Auszahlungsanordnung für Abschläge*”). After filling in this form and appending the approved travel request and a costing for the trip, the form must be presented to the traveller’s supervisor or the person authorised to sign off on documents relating to the specific cost centre or project number involved. The form must then be sent to the Travel Cost Centre in the Department of Personnel Services.

*See the form available from:*[http://www.uni‑frankfurt.de/49228548/abschlag\_ausz.rtf](http://www.unifrankfurt.de/49228548/abschlag_ausz.rtf)

Administrative provision (“*Verwaltungsvorschrift*”) on § 4 (1) HRKG

In principle, advances must be accounted for no later than four weeks after the business trip has ended by submitting a travel expenses report. If an advance remains unaccounted for within four weeks of a business trip ending, its repayment must be requested as a matter of principle.

*See the form available from:* <http://www.uni-frankfurt.de/48628954/Reisekostenrechnung-PDF-mit-Anlage.pdf>

Administrative provision on § 4 (1) HRKG

## Business travel to destinations outside Germany

The provisions of the Federal Foreign Travel Expenses Ordinance (ARV) are applicable to business trips outside Germany (and within areas outside Germany). International per diem and accommodation allowances are disbursed in accordance with federal law when no other provisions preclude this. The current rates for international per diem and accommodation allowances (as applicable from 1 January 2017 onwards) are stated on the web page [http://www.uni-frankfurt.de/47080744/Reiko\_Auslandstage‑\_und\_-uebernachtungsgeld.pdf](http://www.uni-frankfurt.de/47080744/Reiko_Auslandstage_und_-uebernachtungsgeld.pdf).

For absences of less than 24 hours but no less than 8 hours, an international per diem allowance corresponding to 80 percent of the standard rate is payable. When travellers remain in the same place of assignment for longer than 14 days, not counting the travel days for the journey there and back, the international per diem allowance is reduced by 10 percent from the 15th day onwards.

§ 3 ARV, International per diem allowances

## Cut-off periods

Claims for the reimbursement of travel expenses must be submitted to the Travel Cost Centre at Goethe University within a cut-off period of six months. This period begins on the day following the day upon which the business trip has ended. Entitlements to reimbursement of travel expenses lapse with the expiry of this period. In the event that a business trip resulting in a claim for expenses does not take place, the cut-off period for submitting expenses claims begins with the end of the day upon which the business traveller ascertains that the trip will not go ahead. Expenses in connection with business trips should be settled in a timely manner.

The regulation that travel expenses reports must be submitted no later than four weeks from the end of trips for which an advance on expenses has been disbursed remains unaffected.

Travel expenses reports not submitted to the Department of Personnel Services within the cut-off period may no longer be reimbursed. Reports and supporting documents are returned to the sender.

§ 4 (5) HRKG

## Proving expenses—Receipts

Originals of all necessary receipts must be included with all travel expenses reports to show the expenses being claimed for.

In cases involving travel funded by external EU entities, invoices, taxi receipts and other receipts for up to € 100.00 must display at least the applicable rate of VAT. Invoices for amounts exceeding € 100.00 must display both the applicable rate of VAT and the VAT amount added to the invoice in Euros. In the event that the required information is not displayed on an invoice, the calculated expenditure may not be reimbursed. This regulation only applies to expenditure that has arisen within Germany.

Hotel invoices must be made out to the funding entity and not solely to the traveller personally. Invoices must specify not only the individual services charged for, but also their respective net and gross prices and the tax charged on each. As is also the case for all other invoices, hotel invoices must display the hotel’s tax number or VAT ID. Hotel invoices not displaying this information cannot be processed and attract no reimbursement.

These rules for invoices do not apply to local public transport tickets and tickets issued by Deutsche Bahn AG for travel within Germany. This exemption also applies to tickets for air travel, but these must display the total price of the ticket and the total amount of VAT charged.

In exceptional cases where no receipt was available or a receipt has been lost, expenses may be claimed on the basis of a substitute document. Such a substitute document must contain the following information:

* Purpose of the business trip
* Destination
* Trip date
* Item of expenditure
* Amount
* Reason why original document is missing
* Signature of the traveller
* Date

Administrative provision on § 4 (1) HRKG

## Standing approvals of business trips

Standing approvals of business trips may be granted for a calendar year in justified individual cases involving travellers who regularly perform official assignments of the same nature in the same place.

Administrative provision on § 2 (1) HRKG

## Definition of “business trips”

The distinction previously made between business trips (journeys to places beyond the place of employment) and business errands (trips within one’s place of employment or of residence) ceased to exist on 1 January, 2010. Official assignments performed outside an employee’s workplace on the written instructions of or with the permission of the responsible authorities also constitute business trips. A per diem allowance for travel to the place of employment or to the place of residence can, however, only be granted when work is regularly performed externally and involves periods of absence of no less than eight hours.

§ 2 HRKG

## Official assignments

Official assignments include all assignments normally falling within the scope of a given functional role.

Administrative provision on § 2 (1) HRKG

## Beginning and ending business trips

Business trips may start and finish at the traveller’s residence. Transportation costs are, however, reimbursable only up to the level of the expenditure that would have been incurred had the journey begun and ended at the employee’s workplace.

Administrative provision on § 2 (2) HRKG

§ 5 (2) HRKG

## Business travellers

All academic and administrative-technical personnel at Goethe University, including established civil servants and student and academic assistants, fall under the scope of this guidance note on business travel.

Students, scholarship holders and persons who are not employed by or established civil servants at Goethe University, Frankfurt are not business travellers in the sense of this guidance note. See also: External travellers

Administrative provision on § 1 (2) HRKG

## Place of employment

The place of employment is the municipality in which the business traveller’s habitual or principal workplace is located.

Administrative provision on § 1 (2) HRKG

## Third-party funding

For travel funded from external sources (such as DFG/EU/GSI/GTZ/BMFT), the reimbursement of travel expenses must also comply with the requirements of the relevant body governing the use of funds. Over and above this, compliance with payroll tax rules must also be ensured.

Explanatory notes on § 4 HRKG

## Field trips

Field trips are teaching and study trips undertaken with students. The regulations on travel expenses are not applicable to student travel. Expenditure for student excursions should be accounted for via Finances and Controlling. Care must be taken to ensure expenditure is allocated to the correct accounts. Teaching staff accompanying students on excursions are, however, travelling in an official capacity or for study, education or training purposes. Their travel expenses documents must be sent to the Travel Cost Centre.

## External travellers

External travellers undertaking travel on behalf of Goethe University, Frankfurt may be reimbursed for expenditure that has actually been incurred and demonstrated. External travellers have no entitlement to per diem allowances. External travellers are also not covered by accident insurance via their relationship with Goethe University, Frankfurt. To set the reimbursement of travel expenses incurred by an external traveller in train, a payment order must be made.

External travellers may be:

* Students
* Scholarship holders
* Guest professors

§ 1 HRKG

## Transportation expenses

Reimbursable transportation expenses (for public transport) include public transport tickets for the lowest class of transport. The cost of tickets in the next-highest class are only reimbursable when the (one-way) distance travelled exceeds 200 km or other good reasons exist (such as a severe disability, i.e. a degree of disability of no less than 50 percent). For business trips beginning and ending at the traveller’s residence, only transportation expenses that would have arisen had the journey started at the employee’s place of work are reimbursable. In addition to tickets, reimbursable expenses also include supplements for fast trains (IC/ICE) and seat reservations.

The following options for booking train journeys exist:

* Purchasing tickets directly at the counter or from ticket machines
* Booking tickets online using the Deutsche Bahn corporate client portal (see corporate client portal)
* Booking tickets through the travel agency DER—Deutsches Reisebüro, Otto-Schott-Str. 3, 60438 Frankfurt am Main, Tel. 97919050, email: [frankfurt3@der.com](mailto:frankfurt3@der.com)

Opening hours: Monday–Friday 09.00–18.00, Saturday 10.00–14.00

In principle, travel should be accomplished by public transport (trains, buses). The choice of transportation means must be made on the basis of cost and time considerations. Available discounts must be considered. Transportation expenses (including flights) will not be reimbursed when an alternative means of transport that could be used free of charge is available. The use of employees’ own vehicles for business trips may only be approved when good reasons for so doing exist.

See also: **Taxis, Air travel expenses** and **Compensation for mileage and passenger transport**

§ 5 HRKG

### **BahnCard rail discount cards**

Employees are obliged to use BahnCard rail discount cards they may have purchased for business trips. The price of the BahnCard can be refunded by the university when the price advantage gained from using the card on business trips exceeds the acquisition costs of currently, as applicable, € 62.00 (BahnCard 25), € 72.00 (BahnCard 25 Business), € 255.00 (BahnCard 50) or € 320.00 (BahnCard 50 Business). If business travellers have purchased a *BahnCard 100* (currently available for € 4,090.00 per year for second-class travel), pro-rata reimbursement for up to half of the cost of the card can be approved on welfare grounds.

The fictive price that would have been paid for tickets with BahnCard 50 discounts serves as the basis for calculating the reimbursement due. These fictive costs must be shown by the business traveller. The BahnCard discount card can be combined with other discounts like economy prices or multi-person tickets.  
Only the BahnCard Business can be combined with the key customer discount.

Administrative provision on § 5 (2) HRKG

### **The Deutsche Bahn portal**

Goethe University participates in bahn.corporate, Deutsche Bahn’s corporate client programme. Quoting the customer number 5100931 when purchasing tickets for business trips results in a 5 percent discount (as of January 2013) on the standard price of tickets. This discount can be combined with the BahnCard Business discount.

If you wish to use Deutsche Bahn’s corporate client portal, please send a brief e-mail to your principal contact at the Travel Cost Centre.

## Air travel expenses

Necessary expenses for business class travel or travel in a comparable class can be reimbursed for air travel to non-European countries. For flight times not exceeding 3 hours or for budgetary reasons, travellers may be instructed to fly tourist or economy class. Domestic air travel and air travel within Europe may be reimbursed if it represents the cheapest option for making a trip. In this case, only the costs incurred by flying in the lowest (tourist and economy classes) are, in principle, reimbursable. When bonus miles are accumulated through air travel on business, they must be taken into account for the next possible business trip.

§ 5 (1) HRKG

§ 2 ARV

## Study tours

When they fall within the scope of the employee’s role, trips made for study, education or training purposes are reimbursable in the same way as business trips. Trips made in connection with study, education or training that are not in the interest of the employer are not reimbursable.

§ 3 (2) HRKG

## Entitlement to use free transportation

Transportation expenses (including flights) will not be reimbursed when an alternative means of transport that could be used free of charge is available. This applies throughout the entire federal state of Hesse and in the neighbouring cities and towns covered by employees’ entitlement to use the *LandesTicket Hessen* at no charge. Costs for means of transportation not covered by the *LandesTicket* may only be reimbursed when a good reason for using the means of transport in question is demonstrated. Compensation for mileage and/or passenger transport may be paid when employees private motor vehicles are used on business trips and the requirements pursuant to § 6 HRKG are met. In the event that good reasons for using a private motor vehicle exist (as defined in § 6 (1) HRKG), the usual rules apply unchanged. If good reasons do not exist, the possibility of carrying out the business trip using the *LandesTicket* so that no expenditure arises must be given particular scrutiny during the approval process. If the use of the *LandesTicket* is feasible, the possibility of reimbursing mileage is excluded, in principle, in accordance with § 6 (2) HRKG (absence of valid reasons).

§ 5 (2) HRKG

## Scope

The Hessian Travel Expenses Act applies to all established civil servants falling under the scope of the Hessian Civil Servants Act. The Goethe University Tariff Agreement specifies that the same rules also apply analogously for all other employees of the university.

§ 1 HRKG

## Approval of travel

Travel requests for business trips are scrutinised and approved, giving due consideration to pertinent legislative provisions, in dean’s offices and in departments and centres. Travellers must submit a filled-in “Travel approval request” form (<http://www.uni-frankfurt.de/48628944/gendienstreise11.pdf>) in good time before setting off on any business trip so that the planned trip can be approved by the dean or head of department or, should this person be absent, by whoever is deputising for them. The purpose of the planned trip must be clearly shown in all travel requests submitted. Invitations or agendas that have been received must be appended to the travel request. The planned beginning and anticipated end of assignments to be performed in an official capacity at the business trip destination, the source of funding for the trip, and the anticipated costs must be indicated. If the use of a private motor vehicle or a rental motor vehicle is planned, a good reason for this must be indicated precisely and subsequently scrutinised during the approval process. Submissions of travel expenses reports must include the approved travel requests for the respective trips. Whenever combining personal travel with a business trip is envisaged, this must also be detailed in the travel request.

The approval of business trips considers the budgetary principles of economy and economic efficiency as they relate to the use of budgetary resources and balances them against the employer’s duty of care towards employees. Economic efficiency also encompasses the impact of travel choices on the environment and the climate. Business trips should only be undertaken when the tasks to be performed cannot be accomplished more cost-effectively by other means, such as communication in writing or telephone or video conference calls. The principle of economic efficiency also requires that due regard be given to potential gains in work time as well as to travel expenses and their reimbursement.

Business trips to the traveller’s place of employment or place of residence do not require prior approval or the issuing of instructions to the traveller. However, even business trips that do not require approval require good reasons for using a motor vehicle to be indicated if the use of a motor vehicle is planned. As such, travel approval requests for business trips to the place of employment or place of residence are subject to the approvals process if good reason for using a motor vehicle exists.

See the “Travel approval request” form: <http://www.uni-frankfurt.de/48628944/gendienstreise11.pdf>

Travel expenses are not reimbursed for business trips that have not been approved. Excess expenditure is not reimbursable if the principles of economy and economic efficiency are not considered in the approval of a trip. If the use of a motor vehicle is not approved, the expenses incurred may only be reimbursed at the rate for use of a motor vehicle without good reason.

When travel plans change at short notice, these changes also require approval. Only complete and correct travel approval requests lead to comprehensive accident insurance for travellers on business trips under the Hessian Travel Expenses Act.

General approval for business trips may be given when business of the same nature is to be carried out in the same administrative province. These may only be granted for a time-limited period of 6 months.

§ 2 HRKG

## Key customer discount

The Land Hessen has concluded an agreement on discounts for key customers which also applies to staff travel at Goethe University. The current discount is 5.00 percent. The rate of discount granted is no longer fixed but depends on the volume of services purchased. For the key customer discount to be applied, the customer number assigned by Deutsche Bahn must be quoted when purchasing tickets. This is currently possible at Deutsche Bahn ticket desks and at the travel agency DER Deutsches Reisebüro, Otto-Schott-Straße 3, 60438 Frankfurt am Main (Tel. 97919050, email: frankfurt3@der.com).

To assure economy and cost-effectiveness, tickets must be purchased from the aforementioned providers. When tickets have been purchased there and charged to the university’s account, the expenses report must state this accordingly:  
“I have already received a ticket from ...”

This also applies when the cost of tickets is borne by a third party.

## The “Travel expenses report” form

After every business trip, travel expenses reports must be submitted without undue delay, at the latest six months after the trip has ended. The “travel expenses report” form must be filled in, countersigned by the traveller’s line manager and submitted to the Personnel Services Department together with receipts for expenses incurred and the approval of the travel request. Separate itineraries must be shown for the outward and return journeys. If a business trip takes in multiple locations, separate journeys to and from each place of assignment must be shown. For multi-day trips, days spent at one place of assignment can be grouped together. The questions on breakfast and on whether costs have been borne by third parties must always be answered. Citing the cost centre or project number that travel expenses should be charged to is also essential. If costs are to be split between multiple cost centres or project numbers, the amounts to be charged to each must also be stated.

For per diem allowances and any flat-rate accommodation allowances being claimed to be calculated, the respective fields on the travel expenses report must be filled in.

§ 6 (5) HRKG Cut-off periods

## Rental cars

Rental vehicles may only be used when good reason to do so exists, as is also the case for using private motor vehicles. If this condition is met and a rental vehicle is used for business trips, the following additional services are reimbursable as business travel expenses:

* Navigation device rental
* Comprehensive/theft insurance (normally included in the rental price with an agreed excess)
* Location supplements
* One-way hire necessitated by the traveller’s assignment
* Delivery/collection of a rental vehicle as necessitated by the traveller’s assignment

The following expenses cannot be recognised as reimbursable:

* Additional accident insurance
* Removal of the agreed excess
* Refuelling after returning the vehicle

This list is for illustrative purposes and not exhaustive.

If a rental car is used without good reason, only € 0.21 per kilometre will be reimbursed for mileage. In principle, it should always be investigated whether a university vehicle is available before a rental vehicle is used.

§ 5 (3) HRKG

## Incidental expenditure

Reimbursable incidental expenditure can include all proven expenditure necessary for the performance of a traveller’s assignment. Examples: Expenditure for booking rooms/seat reservations/visa fees/recommended preventive vaccinations for specific foreign destinations/telephone costs arising out of official assignments/entry fees necessary for official assignments/conference fees  
Tips, gifts for hosts and additional travel insurance are not reimbursable as incidental expenditure.

See also: Cancellation fees

§ 11 HRKG

## Staff council travel

Staff council travel does not need to be approved. The expenses of members of the staff council resulting from travel in the course of the council’s work are reimbursable in accordance with the provisions of HRKG. Advance notification of such travel must be given.

Explanatory notes on § 4 HRKG

§ 42 Hessian Employee Representation Act (*Hessisches Personalvertretungsgesetz, HPVG*)

## Mandatory preventive healthcare

See the “Guidance note on mandatory preventive healthcare”:   
<http://www.uni-frankfurt.de/70750036/Reiko_Merkblatt-Pflichtvorsorge.pdf>

## Travel insurance

Accident insurance, foreign travel health insurance, travel liability insurance, travel cancellation insurance and motor insurance are not reimbursable.

Administrative provision on § 11 HRKG

## Travel warnings

Business trips and field trips to countries covered by travel warnings issued by the Federal Foreign Office cannot, in principle, be approved. This also applies analogously to travel to areas covered by partial travel warnings from the Foreign Office. Travel not approved in advance as a business trip is not covered by insurance, and no entitlement to the reimbursement of travel expenses exists. If a trip to a country covered by a travel warning is unavoidable, please consult with the Travel Cost Centre to determine how to proceed.

## Travel time

The duration of business trips is recorded from the time the traveller leaves their residence until the time of return. If a business trip begins or ends at the workplace, the time is counted from there rather than from the traveller’s residence. The regulations on the reimbursement of travel expenses are unaffected by this.

Explanatory notes on § 4 HRKG

## Countersigning travel expenses reports

All travel expenses reports must be countersigned as correct by the appropriate line manager or manager before being submitted for processing. The business traveller must also sign the travel expenses report to attest that the trip in question has been correctly and completely recorded. If the signatures of the traveller or the traveller’s supervisor are missing from the travel expenses report, expenses claims cannot be processed and are returned to the person claiming reimbursement.

## Cancellation fees

Transport tickets already purchased and other expenses falling under the HRKG (such as room cancellation fees/preventive vaccinations) must be reimbursed when they have arisen for reasons for which the employee is not responsible (such as illness, or public transport or rail strikes). The cost of travel cancellation insurance will, however, not be borne in this context.

§ 4 (2) HRKG

## Per diem allowances

Per diem allowances are intended to compensate for extra subsistence expenses and fully correspond with the rates defined in the German Income Tax Act.

For domestic travel, the allowances payable are:

* € 0.00 for an absence of less than 8 hours
* € 14.00 for an absence of more than eight, but less than 12 hours
* € 28.00 for an absence of 24 hours

No per diem allowance is payable for business travel to the place where the traveller’s workplace or residence is located.

After three months of uninterrupted assignment to an external location, the new location is considered as the regular place of employment. From this point on, per diem allowances can no longer be paid.

Multiple periods of absence on a single calendar day must be added together. Over and above this, specific rules must be adhered to with regard to the times business trips begin and end at. Specific per diem rates apply to travel abroad.

§ 7 HRKG Per diem allowances for domestic travel

§ 3 ARV, International per diem allowances

### **Longer domestic business trips**

When more than ten days are spent at the same external place of assignment, the per diem allowance is reduced by 50 percent from the eleventh day onwards. The days of outward and return travel are not considered for the purpose of calculating these ten days. The Hessian Separation Allowance Ordinance does not apply in this situation. An entitlement to an accommodation allowance only exists under these circumstances when expenses for accommodation are incurred and proven.

§ 9 (1) HRKG

### **Longer business trips abroad**

If more than 14 days (not counting the days of outward and return travel) are spent at the same location, only 90 percent of the per diem allowance for foreign travel applies from the 15th day onwards.

§ 5 (1) ARV

## Deutsche Bahn Prices

see Transportation expenses

## Use of taxis

Taxis may only be used for good reasons on route segments for which public transport is not feasible. Examples: Transport of heavy, bulky luggage; health reasons; the impossibility of reaching one’s residence by public transport at the end of a business trip. The reason for using taxis must be stated in the travel expenses report. If taxis are used without good reason, the expense incurred will only be reimbursed up to the level of the costs that would have arisen had public transport been used.

See form at:

<http://www2.uni-frankfurt.de/48628967/reikoreanlage11.pdf>§ 5 (3) HRKG

## Accommodation expenses/allowances

Accommodation expenses are only reimbursed when costs (of up to € 80.00 per night within Germany; different figures apply abroad) have actually been incurred. Where no proof is supplied for expenditure incurred for accommodation, the cost of lodgings will be reimbursed at a flat rate of € 20.00 (in Germany) or up to €30.00 (in accordance with the General Administrative Provision on the New Stipulation of Foreign Per Diem and Accomodation Allowances (*Allgemeinen Verwaltungsvorschrift über die Neufestsetzung der Auslandstage- und Auslandsübernachtungsgelder, ARVVwV*); <http://www.uni-frankfurt.de/47080744/Reiko_Auslandstage-_und_-uebernachtungsgeld.pdf>).  
No entitlement to claim accommodation allowances exists in the event that business trips last less than eight hours, [overnight] transport is used, official accommodation is available at no charge, or the business trip is made to or from the employee’s place of residence. Higher accommodation costs may be reimbursed when they are unavoidable. Receipted expenditure on accommodation in excess of € 80.00 (not counting any proportion of the invoice covering meals) must be justified in the travel expenses report. Meals components included in accommodation costs are deducted from per diem allowances in accordance with § 10. Where the actual accommodation costs (after deduction of meals components) are below € 20.00, the flat rate allowance will nevertheless be granted.

Since 1 October 2010, VAT on hotel invoices in Germany has been charged at 7 percent for lodgings and 19 percent for breakfast. Lodgings and breakfast (and the respective VAT on each) are shown separately on invoices. Pursuant to the Hessian Travel Expenses Act, breakfasts shown as separate items on such invoices cannot be reimbursed by the employer but must be paid for out of per diem allowances. The difference between the breakfast component in the per diem allowance and the actual costs, which are sometimes much higher, must be borne by travellers. However, hotel expenses including both lodgings and breakfasts can, according to the circular issued by the Hessian Interior Ministry (HMdIuS) on 29 January 2010, be reimbursed in full (less the standard deduction for breakfast, which currently stands at € 4.80) when hotel bookings are made by the employer and the accommodation is then placed at the disposal of employees. It must be clear, in the future, that a booking has been made and an invoice created at the behest of the employer. Hotel bookings should be made by the employer as a matter of principle, in written or electronic form, and documented in a verifiable manner. In the event that it is demonstrably not possible for the booking to be made by the employer, it may also be made by a person authorised to do so by the employer. This authorised person can be the business traveller, if the trip was approved in advance. It is absolutely essential that invoices for lodgings and breakfast are made out to the employer. When invoices are made out directly to the business traveller, the costs of any breakfasts shown separately on invoices cannot be borne by the employer. When two business travellers share a double room, half of the price of the double room is reimbursable. When business travellers share a room with another person (such as a spouse), the price of a single room in the same hotel is reimbursed if evidence of the price that a single room would have cost is supplied. In the absence of such evidence, the costs must be split equally.

Accommodation expenses for lodgings at the place of employment may not ordinarily be reimbursed as business travel expenses. If expenditure for accommodation has nevertheless arisen, a particularly good reason why this was the case must be given. A detailed explanation in writing must be supplied.

§ 8 HRKG

## Free meals provided to travellers on business trips—Values of non-cash benefits

The official values of benefits in kind are defined in the Ordinance on Non-cash Benefits (*Sachbezugsverordnung*). When business travellers receive free meals due to their official status, these values (at a minimum) must be deducted from the per diem allowances disbursed. If travellers have no entitlement to per diem allowances (in the case of trips involving an absence of less than 8 hours/day), the value of the respective meal as indicated in the Ordinance must be treated as a taxable benefit in kind.

§ 10 (1) HRKG

## Accident insurance

For business undertaken on the instructions or with the approval of superiors, university employees are covered by statutory work-related accident insurance in accordance with the Social Code, Book VII (*SGB VII—Gesetzliche Unfallversicherung*). Established civil servants are covered by work-related accident insurance in accordance with § 30 et seq. of the Civil Service Pensions Act *(Beamtenversorgungsgesetz*, *BeamtVG*). This also applies to business trips for the purpose of study, education or training. Insurance pay-outs in relation to accidents on foreign business trips are normally reimbursed at the standard rates paid in Germany.

It is essential to take out foreign travel health and accident insurance to cover any resultant shortfall and to cover expenses incurred during travel but not in the course of official assignments or the treatment of falling ill abroad. However, the cost of such insurance (typically €10/year to cover up to 45 days spent travelling) is not reimbursable.

## Interviews

Expenses incurred to attend interviews and aptitude tests may no longer be reimbursed following the Guidance Note issued by the Hessian Ministry of Finance dated 21 January 1997. Applicants must be informed that no expenses will be reimbursed at the point when invitations are issued.

## Combining travel on official assignments and personal travel

In the event that a business trip and personal travel are combined, the travel expenses to be reimbursed must be calculated as if only the business trip had taken place.

When holidays of more than 5 working days are taken, any linked business trip is seen as having a primarily personal character. Whether the business trip or the personal trip was planned first is irrelevant. In this case, only the additional costs for accomplishing official assignments are reimbursed pursuant to § 5 and § 6; per diem and accommodation allowances are paid for the duration of the assignments performed and the additional travel time incurred. If the employer has instructed that travel should commence or end at the location of the employee’s holiday, this location is decisive for determining the travel expenses to be paid. Both the travel approval request and travel expenses report must state the time taken up by the personal trip.

§ 14 HRKG

## Currency conversions

When submitting invoices in foreign currency, credit card statements should be included where possible. If they are not included, the currency conversion will be performed by SAP.

## Compensation for mileage and passenger transport

Using a private motor vehicle for business trips can be approved where good reasons for doing so exist and compensation for mileage and passenger transport in private motor vehicles may be disbursed in this event. Reasons must be stated in the travel approval request and in the travel expenses report. Compensation for mileage amounting to € 0.35 per kilometre within Germany and €0.30 per kilometre outside Germany is paid in justified cases. If both the driver and any passengers have entitlements under the Hessian Travel Expenses Act, the driver receives €0.02 per passenger per kilometre transported. Outside of Germany, no compensation for transporting passengers is paid.

Where good reasons for using a private motor vehicle are not recognised, a mileage allowance of €0.21 per kilometre is paid for travel in Germany and a mileage allowance of €0.20 per kilometre for travel outside of Germany. In the event of a private motor vehicle being used without good reason, no compensation for transporting passengers is paid and no incidental costs of using a car, such as parking charges, are reimbursable. The maximum amount reimbursable in this case is €130.00.

§ 6 HRKG

## Travel grants

Travel grants from ERASMUS, Friends and Supporters [of Goethe University] or the German Academic Exchange Service (DAAD) must be specified in travel expenses reports. Travel grant documents must be submitted together with the corresponding travel expenses reports so that grants and expenses can be correctly matched.

# SAP

The Travel Cost Centre works with the SAP travel expenses module. This software is developed further on an ongoing basis. As a result, changes in the processing of travel expenses reports may be implemented for technical reasons from time to time.