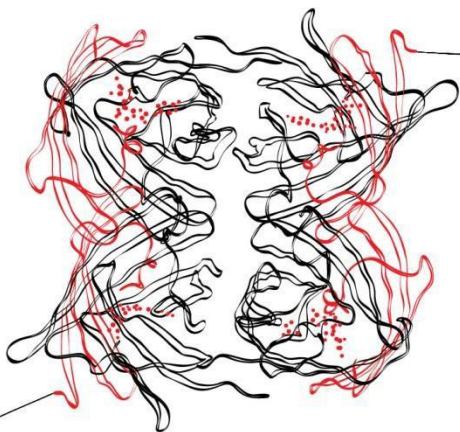




**University of Twente Business
Travel Reimbursement Scheme**



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Article 1 Definitions

- a. *Administrator*: the person who under the University's Management and Administration Regulations is charged with the administration of a unit.
- b. *College*: the Executive Board of the University.
- c. *Staff member*: the person who is employed by the University.
- d. *University*: University of Twente

Article 2 Applicability

1. A domestic business trip is involved if the performance of duties requires the staff member to travel within the Netherlands and this does not involve commuter travel or travel on the Campus or between the Campus and the ITC.
2. A foreign business trip is involved the performance of duties requires the staff member to travel outside the Netherlands.
3. No business trip is involved if the staff member performs more than 50% of his duties at other than his habitual locations, either within or outside the Netherlands, and during a consecutive period of at least 4 weeks. In this situation a temporary posting elsewhere in the Netherlands or abroad is involved.

Article 3 General provisions

1. The staff member who makes a business trip with the permission of his superior, is entitled to reimbursement of the travelling and accommodation expenses in accordance with this scheme.
2. With due observance of the provisions in this scheme the staff member shall make a business trip in such a way that is least costly for the University. The expenses for a business trip are to be in accordance with the circumstances, duration and nature of the trip. The staff member shall observe the standards of reasonableness in this context.
3. Only business expenses are eligible for reimbursement.
4. Expenses will only be reimbursed to the extent that these have been actually incurred. The staff member must demonstrate this via supporting documents.
5. Contrary to the preceding paragraph, the reimbursement scheme and the price list from the *Reisregeling Buitenland voor de sector Rijk* shall apply for business trips to countries listed in Annex 1, unless the business trip is part of a project for which the administrator has indicated that Article 3, Paragraph 4 of this scheme shall apply due to grant conditions.
6. If the staff member receives an allowance for travelling and/or accommodation expenses from third parties, this will be deducted from the reimbursement provided by the University.
7. Any reimbursement mentioned in this scheme shall be paid out subject to the prevailing tax regime.

Article 4 Authorization

1. The staff member shall coordinate any business trip with his superior or budget holder prior to making the trip.

2. Expenses for a domestic business trip shall be authorized afterwards by the superior or budget holder in the administrative procedure as adopted by or on behalf of the Executive Board.
3. Prior authorization by the superior or budget holder is required for foreign business trips. To this end the staff member shall submit a travel application to the superior.

Article 5 Expense claims and advances

1. Payment of reimbursements under this scheme takes place on the basis of submission of expense claims.
2. At the staff member's request, the University will only provide an advance for travelling and accommodation expenses if the total expenses incurred by the staff member during a business trip are expected to exceed the amount of €200.
3. The staff member must claim the expenses that he has first paid himself within three months after the business trip, in accordance with the regulations and administrative procedures set by the Executive Board.
4. In the event the expenses are not claimed in time, the staff member is no longer entitled to reimbursement of the expenses incurred by him. Any advance provided for these expenses will be settled with other expense claims and/or the staff member's salary.

Article 6 Travelling expenses domestic business trip

1. The location where the staff member ordinarily performs his activities, is the starting point and final destination of a domestic business trip. If departure from the staff member's place of residence is more efficient (travelling time and expenses), this will be regarded as the starting point and final destination of the business trip.
2. For a domestic business trip the staff member makes use of public transport. Only if public transport is not possible or is inefficient for reasons of time and expenses, is the staff member allowed to use his own car for the domestic business trip. The staff member must discuss this with the superior or budget holder before the domestic business trip.
3. For a domestic business trip by public transport the staff member must use the NS Business Card. The only exception is for trips for which the staff member travels with a carrier which is not a member of the NS Business Card.
4. The staff member travelling by train can use first class.
5. If the superior or budget holder has given permission for the use of the own car for a domestic business trip, the University will reimburse per kilometre the maximum amount that can be paid out tax-free. If several staff members travel by car to the same destination together, only the staff member whose car is used is entitled to a kilometre allowance.
6. If the superior or budget holder has given permission for the use of the staff member's own car, the University will also reimburse the parking fees.
7. The staff member who during a domestic business trip makes use of a taxi, will only be reimbursed for these costs if the superior has given prior permission for this.

Article 7 Accommodation expenses domestic business trip

1. Accommodation expenses related to a domestic business trip are the costs necessarily incurred by the staff member during the business trip for meals, other consumptions and overnight stays.
2. Accommodation expenses are only eligible for reimbursement if the total duration of travelling and accommodation in connection with the domestic business trip is more than four hours.

Article 8 Travelling expenses foreign business trip

1. A foreign business trip is only booked after the superior or budget holder has given permission for the trip.
2. The staff member who travels by airplane must use economy class. Use of business class is only permitted if the staff member can demonstrate that this is necessary for medical or other urgent reasons.
3. Airline tickets are only booked via the business travel agent contracted by the University. Airline tickets booked in another way will not be reimbursed.
4. The staff member who travels abroad and within another country by train, may travel first class.
5. If the superior or budget holder has given the staff member permission for use of the staff member's own car for a foreign business trip, the University will reimburse the maximum amount per kilometre that can be paid tax-free. If several staff members travel together by car to the same destination, only the staff member whose car is used is entitled to a kilometre allowance.
6. The staff member who during a foreign business trip makes use of a taxi or rental car, will only be reimbursed for the costs if the superior or budget holder has given prior permission for this.

Article 9 Accommodation expenses foreign business trip

Accommodation expenses during a foreign business trip are the costs the staff member necessarily incurs during the business trip for meals, consumptions and overnight stays.

Article 10 Other expenses foreign business trip

All additional expenses incurred by the staff member for a foreign business trip, will be paid or reimbursed by the University.

Article 11 Travel insurance foreign business trip

1. The staff member who is to make a foreign business trip must apply for the University's group travel insurance beforehand.
2. The expenses of a personal travel insurance are not reimbursable.

Article 12 Final provisions

1. If the company interest or the travel conditions give cause for this in the administrator's opinion, any unforeseen travelling and accommodation expenses may be eligible for reimbursement.
2. In special circumstances where strict application of this scheme would result in a manifestly unfair outcome, the Executive Board may deviate from this.
3. This scheme will come into effect on 1 April 2014.

Explanation of Reimbursement Scheme Business Trips University of Twente

Article 2.

Paragraph 3: Agreements are made in advance with the staff member on the financial preconditions of a temporary placement elsewhere in the Netherlands or abroad. A reimbursement for costs of transport between the place of residence and the location of the temporary placement, and the expenses of overnight stays or temporary accommodation can be part of these agreements. The tax regulations will be complied with.

Article 3.

Paragraph 1: With this paragraph the University gives substance to article 3.21 paragraph 1 sub b of the Collective Labour Agreement of Dutch Universities. The principle is that the costs are only eligible for reimbursement if the superior has agreed to the business trip.

Paragraph 2: The staff member may expect the University to pay all necessary expenses related to a business trip.

Vice versa the University may expect the staff member to perform his business trip in a (cost) effective way.

Paragraph 3: Any expenses that are not necessary and which are primarily due to the staff member's special wishes, are fully for the account of the staff member.

Paragraph 4: Reimbursement takes place on the basis of the original invoices. This rule may only be deviated from if and to the extent the staff member cannot reasonably be expected to submit supporting evidence for the expenses. If in the opinion of the administrator there are any circumstances that justify such exception, for these expenses the staff member may suffice with an specification of the expenses incurred.

Paragraph 5: For business trips to the countries listed in Annex 1, reimbursement is made in accordance with the *Reisregeling Buitenland van de sector Rijk* and the corresponding *Tarieflijst logies- en overige kosten bij dienstreizen buitenland* (price list for accommodation and other costs incurred on foreign business trips). This means that, in principle, the expenses for overnight stays will be reimbursed only on receipt of proof and will be linked to a maximum amount. All other expenses (accommodation expenses and other expenses) will be reimbursed at a fixed rate.

If, in the administrator's judgement, travelling and accommodation expenses as part of a specific project will only be eligible for a grant on submission of proof, then he/she may decide that, within the project, reimbursement for business trips to the destinations listed in Annex 1 shall also be effected in accordance with Article 3, Paragraph 4 of this scheme. The superior or budget holder will inform staff about this in advance.

Paragraph 7: Reimbursements are paid out free of tax in so far as permitted under tax rules.

Article 4

Paragraph 3: When applying for a business trip abroad, the staff member informs his superior or budget holder about the purpose, destination and duration of the proposed business trip and the expected expenses involved for the trip.

Article 5

Paragraph 2: This only concerns expenses which are eligible for reimbursement under this scheme.

Paragraph 3: The staff member claims the expenses for a domestic business trip in the web application *Reisdeclaratie binnenland*. Expenses for a foreign business trip are claimed in the web application *Reisdeclaratie buitenland en overige kosten*.

Article 6

Paragraph 2: The principle is that staff members use as much as possible public transport (train, bus, tram, metro) for business trips. The University wants to limit the use of the car for business trips as much as possible. Only in situations where travelling by public transport is impossible or ineffective, may the superior or budget holder give the staff member permission to travel by his own car. For example, if the travelling time by public transport is exceptionally long, or if material and/or equipment are to be brought along.

Paragraph 3: As a rule the NS Business Card is used for public transport in the Netherlands. If a separate train ticket or a privately purchased public transport card is used, the staff member is not entitled to reimbursement of the public transport costs. An exception is in place for urban public transport and regional public transport carriers which are not yet a NS Business Card member. When using the NS Business Card the staff member shall comply with the UT Conditions of Use of the NS Business Card (see UT website, page Directorate for Human Resources Management).

Paragraph 5: The staff member is only entitled to a kilometre allowance (2013: €0.19) if the superior or budget holder has given the staff member permission to travel by his own car. The kilometre allowance includes a cost allowance component for a vehicle damage insurance. The University in principle accepts no liability for any damage to the own car that occurred during a business trip.

Paragraph 6: If the staff member has permission for transport by taxi, he will preferably book the taxi ride via the NS Business Card.

Article 7

Paragraph 1: The superior or budget holder assesses the necessity of any accommodation expenses incurred with due observance of the standards of reasonableness.

Article 8

Paragraph 1: As soon as the superior or budget holder has approved the application for the business trip, the business trip can be booked.

Paragraph 2: For flights economy class is used as a rule. If desired and possible, the staff member may book a chair with extra legroom. If the administrator is of the opinion that medical or other special circumstances are involved that justify the use of business class, by way of exception he can allow this.

Paragraph 3: Effective from 15 March 2013 ATP Corporate Travel is the University's business travel agent. As from this date, airline tickets for business trips may only be booked via ATP. Upon request ATP will also arrange international train tickets and hotel bookings.

Article 9

The superior or budget holder assesses the need of accommodation expenses incurred. In assessing what is reasonable, the fixed standard amounts from the *Reisregeling buitenland voor de sector Rijk* shall serve as a guideline.

Article 10

This concerns expenses which are inevitable and which are directly related to the business trip. Examples of these expenses are visas, vaccinations, business related excess luggage, transfer costs, costs of exchange and withdrawal foreign currencies and rebookings in emergency situations.

Article 11

Paragraph 1: Application for the group travel insurance takes place via the web application *Registratie buitenland en reisverzekering*.

Annex 1

List of destinations, Article 3, Paragraph 5

Latin America

- Argentina
- Bolivia
- Brazil
- Chile
- Colombia
- Costa Rica
- Cuba
- Dominican Republic
- Ecuador
- El Salvador
- Guadeloupe
- French Guiana
- Guatemala
- Haiti
- Honduras
- Martinique
- Mexico
- Nicaragua
- Panama
- Paraguay
- Peru
- Puerto Rico
- Saint-Barthélemy
- Uruguay
- Venezuela

Zuidoost Azië

- Brunei
- Burma (Myanmar)
- Cambodia
- Philippines
- Indonesia
- Laos
- Malaysia
- East Timor
- Thailand
- Viet Nam

Africa

The entire continent. Countries are subject to changes. Think for instance of South Sudan, a very young country.

Annex 2

Fixed-rate allowance, Article 3, Paragraph 5

Hourly component (small expenses)

For every hour that the business trip lasts, 1.5% of the amount for other expenses as specified in the *Tarieflijst logies- en overige kosten bij dienstreizen buitenland* (price list for accommodation and other costs incurred on foreign business trips).

Breakfast allowance

For every period from 06:00 to 08:00 falling within the business trip, 12% of the amount for other expenses as specified in the *Tarieflijst logies- en overige kosten bij dienstreizen buitenland*.

Lunch allowance

For every period from 12:00 to 24:00 falling within the business trip, 20% of the amount for other expenses as specified in the *Tarieflijst logies- en overige kosten bij dienstreizen buitenland*.

Dinner allowance

For every period from 18:00 to 21:00 falling within the business trip, 32% of the amount for other expenses as specified in the *Tarieflijst logies- en overige kosten bij dienstreizen buitenland*.

Accommodation expenses

The actual accommodation expenses incurred up to the maximum amount for each overnight stay as specified in the *Tarieflijst logies- en overige kosten bij dienstreizen buitenland* subject to the condition that if no proof can be submitted in support of the accommodation expenses being incurred at a place intended for such purposes, the amount of € 11.34 per overnight stay shall be reimbursed, for a maximum of four overnight stays per business trip.

The Dutch text of this regulation is binding. In case of a difference of interpretation, this translation cannot be used for legal purposes.