What is reimbursable?

Public Transportation
Since 1 January 2010, the following expenses can generally be reimbursed:

- Public transport (e.g. VRR, VRS)
- 2nd class Deutsche Bahn tickets (all DB trains, Thalys) with the corporate customer discount
- 1st class tickets with the corporate customer discount for persons with disabilities who have an ID card marked aG, Bl or G
- Saver fares, provided the price is less than a regular ticket with the corporate customer discount and in combination with a BahnCard

The reimbursement of 1st class Deutsche Bahn train tickets is subject to very strict requirements; the Travel Expenses Office should check each individual case before the tickets are purchased.

Any existing BahnCards, whether purchased privately or for business purposes, must always be used!

Mileage Allowance Reimbursement for Trips Taken with a Private Car
With a valid reason for travelling by car pursuant to Section 6 (1) of the State Travel Expenses Act (LRKG): 30 cents per kilometre (“full mileage allowance reimbursement”)

A valid reason shall only be deemed to exist if the business traveller

- is required to bring work-related materials/baggage weighing 15 kg or more or bulky work-related materials/baggage,
- will be accompanied by other university employees during the outbound and return trip, cumulatively for at least half of the total distance,
- does not have the option of travelling by train/public transportation, or if travelling by public transport is substantially more time-consuming than travelling by car,
- has a severe disability (disability ID card marked with -aG-, -Bl- or -G-),
- will be travelling outside of reasonable travel hours (10:01 pm to 05:59 am) or
- will be visiting several places of business in one day.

As of 1 January 2010, if a car is used for a business trip for personal reasons according to Section 6 (2) LRKG (“partial mileage allowance reimbursement”): 30 cents per kilometre for the first 50 kilometres, 20 cents for each additional kilometre, but a maximum of 100 EUR.

The total distance is taken into account i.e. the total number of kilometres for both the outbound and return trip.

Parking fees
are only reimbursable if the car (applies to both private cars and company cars) is used for a valid reason (full mileage allowance reimbursement) according to Section 6 (1) LRKG.

Taxi Fares
Pursuant to Section 5 (4) LRKG, taxis may only be used for a valid reason. The specific reason must be stated on the travel expense report.

Reimbursement for Accompanying Passengers
An “accompanying passengers” allowance of 0.02 EUR per kilometre will be reimbursed if other university employees accompany the business traveller in his/her own car or for transporting work-related materials/baggage weighing at least 40 kg.

The names of the other university employees must be stated on the travel expense report.

A description of the work-related materials/baggage as well as the weight in kilograms must also be provided in the travel expense report.

Per Diem Allowance – Trips within Germany
For a one-day business trip in which the employee is absent for:
8 - 11 hours  6.00 EUR
11 - 24 hours  12.00 EUR
More than 24 hours  24.00 EUR

For a multi-day business trip:
For the return and departure day, the daily allowance is 12.00 EUR per day if the business traveller does not stay overnight at his/her home residence on that day, a subsequent or preceding day, regardless of the length of absence.
If the business traveller is provided with free meals, the per diem allowance will be reduced
- for breakfast by 20 percent, and
- for lunch and dinner, by 40 percent each
of the per diem allowance for a full calendar day.
I.e. the reduced amount for breakfast is 4.80 EUR, the reduced amount for lunch and dinner is 9.60 EUR for each meal.
If free full board is provided or all meals and beverages are included in seminar costs: 0.00 EUR

Per Diem Allowance – Trips Abroad
The current list of per diem allowances and accommodation allowances for trips abroad (German Cost Reimbursement Ordinance for Business Trips Abroad / AKEVO) can be found here.

Incidental Costs, Reimbursement of Trip Preparation Expenses
Necessary expenses for conducting official business that are reimbursable as incidental costs pursuant to Section 9 LRKG are:
- Transport of personal baggage and work-related materials/baggage
- Room reservations
- Baggage porter, baggage storage, baggage insurance
- Admission fees for visiting exhibitions and tickets to participate in conferences or meetings, provided that the visit or participation is an official work assignment
- Postal, fax and telephone charges incurred during the business trip
- Parking fees and road usage fees (e.g. tolls) incurred if a company car or privately-owned car is used, provided the criteria in Section 6 (1) LRKG are met
- Passport fees and passport photo fees, provided a passport is required for the business trip
- A non-state employed travel companion, if the business traveller can only complete the business trip with the companion’s assistance
- Cloakroom/coat check fees
- Expenses for vaccinations required by the destination country (mandatory vaccinations)
- Expenses for a required health certificate

Incidental costs must be verified by receipts and documents! <=-

According to the State Travel Expenses Act, incidental costs do not include:
- Customary travel equipment
- Customary social and representative obligations
- Accommodation guides, street maps, maps
- Costs for taking out special accident insurance (including aviation accident insurance) or health insurance
- Costs for taking out travel cancellation insurance
- Parking fees and road usage fees (e.g. tolls) incurred when a car is used and the criteria in Section 6 (1) LRKG are not met
- Exchange rate losses from the sale of foreign currency; exchange rate gains are also not considered
- Bank charges incurred for the purchase and sale of travel funds for use in foreign countries (e.g. cash/notes and coins, traveller’s cheques and traveller’s letters of credit)
- BahnCard travel insurance

If, in accordance with Section 9 (2) LRKG, a business trip or short trip for off-site work is cancelled for a valid reason, the necessary expenses incurred for the trip preparation, which are eligible for reimbursement under the NRW State Travel Expenses Act (LRKG NRW), will be reimbursed (trip preparation expenses).
In this case, please submit a travel expense report listing the non-refundable costs incurred to the Travel Expenses Office within the statutory exclusion period of six months after the planned end date of the trip. In this case, the itinerary information does not need to be completed.
If you have any questions regarding the eligibility for reimbursement of incidental costs, please do not hesitate to contact us.