Business trips: What is reimbursable?

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1. **Regular transport services (§ 5 LRKG)**
   
   In principle, only the necessary costs for the cheapest travel class are reimbursable.
   
   - 2nd class Deutsche Bahn travel (with corporate customer discount)
   - 1st class Deutsche Bahn travel is reimbursable only under very limited conditions; each individual case should be assessed here by the Travel Expenses Office before any tickets are purchased.

   Where a BahnCard has already been purchased, whether privately or for university business purposes, this must always be used. Partial reimbursement (exception: BahnCard 100) can be applied for here on the travel expenses claim form, on submission of a copy of the BahnCard.

   Taxi fares are reimbursable only where taxis are used for good reason pursuant to § 5, Para. 4 of the State Law on Travel Expenses (LRKG). Precise details of this must be provided on the travel expenses claim form (valid reasons + submission of an original receipt).

2. **Hire cars**
   
   Paderborn University has concluded framework agreements with Enterprise and AVIS. You can find further information here.

   Where a hire car is to be rented for a business trip from a car hire company other than Enterprise or AVIS, a fictitious calculation, based on the conditions agreed with Enterprise or AVIS, will be used for the relevant travel expenses claim. In the event of damage to the hire car, the Travel Expenses Office must be informed immediately.

3. **Mileage/kilometre allowance for journeys by private car (§ 6 LRKG)**
   
   For good reason pursuant to § 6 (1) of the State Law on Travel Expenses (LRKG): 30 cents per kilometre ("long-distance mileage/kilometre allowance")

   Good reasons shall be deemed to exist only if the traveller
   
   - Carries work-related baggage weighing **15 kg** or more or bulky work-related baggage
   - Takes other university employees on the outward and return journey, in total at least more than half of the total distance
   - Has no train/public transport options or it would be considerably more time-consuming for them to travel by public transport than by car
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- Is severely disabled (ID card with code aG, Bl or G)
- Travels outside the reasonable travel hours set out (22:01 to 05:59 hours) or
- Visits several places in one day to carry out university business

Parking fees are reimbursable only within the scope of the long-distance mileage/kilometre allowance pursuant to § 6, Para. 1 of the LRKG.

- If a private car is used for private reasons pursuant to § 6 (2) of the LRKG ("short-distance mileage/kilometre allowance"), 30 cents per kilometre for the first 50 kilometres and 20 cents for each further kilometre will be reimbursed, to a maximum of €100. The total distance is taken into account here, i.e. the sum of the kilometres for the outward and return journeys.

Passenger bonus
When you take other members of the university in your own car and carry with you any work-related baggage weighing at least 40 kg, you are entitled to a passenger bonus of €0.02 per kilometre.

Note: For a daily mileage of more than 350 kilometres, a hire car is more economical. In these cases, a hire car must therefore always be used.

The names of the accompanying members of the university must be specified on the travel expenses claim form.
Details of the work-related baggage carried and the relevant kg must also be provided on the travel expenses claim form.

4. Daily allowance – Germany (§ 7 LRKG)

For one-day business trips:
The daily allowance amount for each calendar day of absence is
1. For more than 8 to 11 hours: 6 euros
2. For less than 24 hours, but more than 11 hours: 12 euros
3. For 24 hours: 24 euros

For business trips lasting several days:
For the day of arrival and departure, the daily allowance amounts to €12 for each of these days, provided the travelling staff member stays overnight outside their home on this, the next or previous day, regardless of the period of absence.

Where meals are provided free of charge to the travelling staff member, the daily allowance for a full calendar day will be reduced as follows:
- Where breakfast is provided: by 20 percent and
- Where lunch and dinner are provided: by 40 percent per meal

This means that the reduction for breakfast is €4.80 and the reduction for lunch and dinner is €9.60 per meal.

5. Accommodation costs (§ 8 LRKG)
Pursuant to § 8 of the State Law on Travel Expenses (LRKG), necessary accommodation costs can be reimbursed.

The necessity of overnight stays depends on the relevant travel arrangements (without staying overnight the day before, the business trip would have to start before 6 a.m. or without staying overnight on the day of the business trip, the return journey could only be made after 10 p.m.).

The accommodation flat rate of €20 per night can be reimbursed without the need for a receipt. On submission of a receipt (provided Paderborn University is specified as the billing address), the accommodation costs detailed (excluding breakfast) can be reimbursed up to the amount of €80 for overnight stays in cities (over 100,000 inhabitants) or €50 in other places.
For hotel bookings, please use the corporate customer discounts stored [here](#). Please check the information on [bed tax](#).

6. Daily and accommodation allowances – abroad

(Annex to § 3, Para. 1 of the regulations for the reimbursement of costs incurred abroad (AKEVO))

You can find the current list of daily and accommodation allowances for abroad [here](#).

7. Incidental expenses, reimbursement of travel preparation expenses (§ 9 LRKG)

Expenses necessary for the performance of official university business that are reimbursable as incidental expenses pursuant to § 9 of the State Law on Travel Expenses (LRKG) include:
- Transportation of personal and work-related baggage
- Room reservations
- Entrance fees for visiting exhibitions and badges for participating in conferences or seminars, if the visit or attendance at the event is arranged by the university
- Fees incurred in relation to official university business (e.g. use of W-LAN in the hotel)
- Passport fees and passport photo, where a passport is required for the performance of official university business
- Expenses for travel vaccinations prescribed by the destination country (compulsory vaccinations)
- Expenses for a mandatory health certificate

**Note:** Incidental expenses must be proven by original receipts!

Within the meaning of the LRKG, the following, for example, are not classed as incidental expenses:
- Usual social and representative obligations
- Conclusion of a special accident insurance policy (including aviation accident insurance), health insurance policy or travel cancellation insurance
- Exchange losses on the sale of foreign currency; exchange gains are also not taken into account under travel expenses law
- BahnCard travel insurance

If, pursuant to § 9, Para. 2 of the LRKG, a business trip or off-site work is not undertaken for good reasons, any necessary expenses incurred in preparing for the trip or work in question will be eligible for reimbursement in accordance with the LRKG NRW (travel preparation expenses).

In this case, please submit a travel expenses claim form, specifying the relevant non-cancellable costs, to the Travel Expenses Office within the statutory period of 6 months after the planned end of the trip. You can find a checklist for claiming cancellation costs [here](#). If you have any questions about or need any help planning your business trip, please contact the Travel Expenses Office.