

Regulation Official travel

Dienstreizen

Vrije Universiteit Amsterdam additional rules governing Article 3.20(1)(b) of the Collective Labour Agreement for Dutch Universities

Introduction

Article 1 Definition of terms

Article 2 Start and end point of the official travel

Article 3 Expenses for official travel within the Netherlands

Article 4 Accommodation expenses for official travel within the Netherlands

Article 5 Official travel and accommodation expenses outside of the Netherlands

Article 6 Advance payment and repayment for official travel outside the Netherlands

Article 7 Final provision

Introduction

These regulations are based on Article 3.20 of the Collective Labour Agreement for Dutch Universities, and determine the conditions under which travel and accommodation expenses in connection with official travel can be reimbursed.

Article 1 Definition of terms

1.1 Employee

The employee: the employee as referred to in Article 1.1(f) of the Collective Labour Agreement.

1.2 Official travel

A transfer of the employee on the instructions of their manager for the purpose of performing work outside the employee's normal place of work, as well as the associated accommodation away from this place.

1.3 Non-official travel

A transfer of the employee that is not on the instructions of their manager whereby the employee's normal place of work changes.

1.4 Place of work

The place where the employee normally performs their work.

Article 2 Start and end point of the official travel

2.1 For the reimbursement of travel and accommodation expenses, the normal place of work is considered to be the start and end point of the official travel. The amount to be reimbursed is calculated on the basis of the shortest usual route.

2.2 Notwithstanding the provisions of Article 2.1, the place of residence of the individual in question can be designated as the start and/or end point of the official travel, unless the normal place of work is visited on the outward or return legs of the journey.

Article 3 Expenses for official travel within the Netherlands

3.1 Public transport must be used for all official travel, unless the provisions of Article 3.2 apply. Only the expenses actually incurred will be reimbursed. The NS Business Card should preferably be used for train travel, on the basis of second-class travel.

3.2 The manager may give permission for the use of an employee's personal means of transport if many items need to be transported or if the use of public transport would be disproportionately time-consuming. In such cases, the amount to be reimbursed is equal to the statutory maximum untaxed mileage allowance (€0.23 per km in 2024).

Article 4 Accommodation expenses for official travel within the Netherlands

4.1 If the official travel lasts for longer than four hours and involves travel of more than a kilometre from the workplace, necessary expenses incurred for the employee's own meals and for minor expenditures during the day and evening will be reimbursed on the basis of the expenses actually incurred. The procedure for declaring expenses can be found on VU.nl. The maximum amounts of the allowance correspond to the table of amounts for domestic travel for government employees. For the table amounts, visit www.caorijk.nl, search for: *dienstreis binnenland*.

4.2 If it is necessary to incur meal expenses for others in connection with official travel (hospitality expenses), then these expenses may be reimbursed on the basis of the expenses actually incurred.

4.3 Entitlement to the reimbursement of expenses referred to in Articles 4.1 and 4.2 requires that evidence can be presented to show that the expenses in question were actually incurred and that this took place in an appropriate locale.

4.4 The university's contracted external travel agency can be used for reserving hotel accommodation (www.vu.amsterdam@atpi.com). In the event of the use of the university's contracted external travel agency, the expenses will be invoiced by the travel agency directly to the university.

4.5 The following applies to the amounts to be reimbursed:

- a. breakfast expenses can only be declared if the official travel includes overnight accommodation;
- b. lunch or dinner expenses can only be declared if these are consumed during the official travel;
- c. hotel expenses can be declared on the basis of an invoice. The procedure for declaring expenses can be found on VU.nl.

Article 5 Official travel and accommodation expenses outside of the Netherlands

5.1 Travel and accommodation expenses in connection with official travel outside of the Netherlands can only be reimbursed if a budget has been approved by the manager in advance.

5.2 The budget referred to in Article 5.1 must be based on the rates list for accommodations and other expenses during official travel abroad for government employees, with due observance of the provisions of Article 5.3. For the rates list, visit www.caorijk.nl, search for: *tarieflijst verblijfkosten buitenlandse dienstreizen*.

5.3 Necessary expenses incurred for the employee's own meals during official travel abroad, as well as minor day or evening expenses, will be reimbursed based on a daily allowance. The daily allowance is a maximum of 75% of the amounts listed under other expenses in the rates list for accommodations and other expenses during official travel abroad for government employees referred to in Article 5.2.

5.4 The reimbursement for breakfast, lunch and dinner will be provided when the expenses are actually incurred and fall within the official travel.

5.5 The reimbursement for minor expenses will be calculated automatically when a breakfast, lunch or dinner is declared.

5.5 The reimbursement for minor expenses, breakfast, lunch and dinner will be halved effective from the 61st day, in the event that the official travel lasts longer than 60 days in one particular location.

5.6 If it is necessary to incur meal expenses for others as part of official travel abroad (hospitality expenses), then these expenses may be reimbursed on the basis of actual costs incurred instead of on the basis of the daily allowance. Please see: Explanatory notes for official travel allowances > Official travel abroad > 2. Reimbursement of travel and accommodation expenses > Expenses (non-official travel).

5.7 The university's contracted external travel agency can be used for reserving flights and hotel accommodation (www.vu.amsterdam@atpi.com). In the event of the use of the university's contracted external travel agency, the expenses will be invoiced by the travel agency directly to the university.

Article 6 Advance payment and repayment for official travel outside the Netherlands

6.1. For every official travel journey outside the Netherlands, an employee may apply once for an advance before the costs have actually been incurred and based on a budget, to a maximum of 75% of the budget. In order to be eligible for a travel advance, the minimum amount of the budget must be €500 (the minimum amount of the advance would total €375). Employees can do this using the self-service option *Submit internal employee expense claims* > *Application* tab.

6.2 The manager or budget holder will receive a task in their task list to approve the advance, including the budget.

6.3 As standard practice, the advance will be made available through the regular salary payment.

6.4 If an advance is provided, the employee must 'settle up' using the self-service option *Internal employee expense claims* > *Expense* tab within one month of the end of the official travel abroad.

6.5 If an advance has been provided and the official travel abroad does not go ahead, then the employee must 'settle up' immediately when cancelling.

6.6. If the advance has not been settled three months after the end of the official travel abroad, it will be settled (deducted) from the subsequent monthly salary payment, unless the manager of the employee concerned has provided the HR Service Desk with a written agreement to defer settlement.

6.7. If an employee has a maximum of three advances outstanding for which the settlement period has lapsed, new advances may be refused.

6.8. If the employee's employment contract ends before the advance is settled, settlement of the advance may be made against the last salary payment.

6.9. Employees subject to a payment schedule and/or an enforcement order or wage garnishment imposed by the court cannot receive an advance. Such employees should contact the HR Service Desk in connection with the expenses to be incurred.

Article 7 Final provision

7.1 In matters not provided for by these regulations, or in which the application of the regulations would result in unreasonable consequences, the Executive Board is authorised to decide on the matter.

7.2 These regulations, established by the Executive Board in consultation with the local consultation body, entered into force on 1 March 2008 and were amended as of 1 January 2023.

Explanatory notes for the reimbursement of official travel

Official travel within the Netherlands

1. Environmental impact

Before embarking on official travel, the employee will consider whether the official travel is necessary, and how it can be arranged with as little environmental damage as possible. The employee should regularly consult with their manager.

2. Public transport

The NS Business Card should preferably be used for train travel. The expenses actually incurred will be reimbursed on the basis of second-class travel. In certain cases, the manager may approve first-class train travel or, if no other means of public transportation are available, travel by taxi. Visit: VU.nl > NS Business Card.

3. Personal vehicle

The university's policy is geared towards using public transport for official travel as much as possible. In connection with the reasons stated in Article 3.2, managers may give permission for employees to travel with their own car. The amount to be reimbursed will be equal to the statutory maximum untaxed mileage allowance. The reimbursement is €0.23 per kilometre (in 2023). Parking fees and expenses for ferries and tolls are considered as included in the mileage allowance. The procedure for declaring expenses can be found at VU.nl > Sustainable business travel.

4. Reimbursement of employee's own meals and own minor expenses

Essential expenses actually incurred during official travel within the Netherlands for the employee's own meals and for minor daytime and evening expenses will be reimbursed as stated in Article 4 Accommodation expenses for official travel within the Netherlands. The maximum amounts of the allowance correspond to the table of amounts for domestic travel for government employees. For the table amounts, visit www.caorijk.nl, search for: *dienstreis binnenland*. Also please see: 10.2 Official domestic travel, 'accommodation expenses'.

The procedure for declaring expenses can be found at VU.nl > Sustainable business travel.

Official travel outside of the Netherlands

1. Environmental impact

Before embarking on official travel, the employee will consider whether the official travel is necessary, and how it can be arranged with as little environmental damage as possible.

In concrete terms, this entails that, as a rule, official travel will only be approved by the manager – and the travel and possible accommodation expenses will only be reimbursed by the university – if:

- the journey is for the purpose of attending an international meeting lasting more than three hours and the journey is made by public transport, with a journey time of six hours or less by public transport;
- the journey is for the purpose of attending an international meeting lasting more than three hours and the journey is made by public transport, if the journey time by public transport is shorter or equal to the equivalent plane journey.
- the employee concerned makes no more than one intercontinental flight every two years.

The following additional regulations apply:

- Any journey that can be made by public transport within eight hours should be made by public transport;
- Any journey that is no more than two hours longer by public transport than by plane should be made by public transport.

Managers may deviate from the above by giving their prior approval to the journey and the budget.

2. Reimbursement of travel and accommodation expenses

Travel and accommodation expenses for official travel abroad will be reimbursed in accordance with the provisions of Article 5, Official travel and accommodation expenses outside of the Netherlands. The procedure for declaring expenses can be found at VU.nl > Sustainable business travel.

Expenses (non-official travel)

A separate expenses claim must be submitted when claiming costs for food and drink for others on the basis of actual costs incurred (hospitality expenses). The procedure for declaring expenses can be found at VU.nl > Sustainable business travel.

Official travel longer than six consecutive weeks

For employees whose official travel lasts longer than six consecutive weeks, the commuting allowance will be suspended until the end of the official travel.

Non-official travel

When an employee of the university, at their own request or on their own initiative, stays outside of the Netherlands and carries out activities there for research or educational purposes, this is considered as non-official travel for research or educational purposes. Non-official travel changes the normal place of work.

In the case of long-term postings (more than 45 days) in connection with academic work or teaching activities, VU Amsterdam can pay an untaxed financial compensation for expenses associated with the stay abroad, in

accordance with the conditions defined at VU.nl > Working abroad > 30% facility in case of long-term posting abroad.

Examples:

- An employee goes on a field trip to Spain as the supervisor of first-year students: this is official travel. That's because the employee supervises the students on the instructions of the manager, which makes reimbursement of expenses reasonable.
- An employee goes on a field trip to Spain for three months to work on their doctoral research: this is non-official travel. The initiative for and the importance of the research are primarily in the interests of the employee. If the budget is not sufficient to cover the additional expenses of accommodation in Spain, the employee may possibly have their travel expenses reimbursed, depending on what has been agreed between the employee and the manager. Other costs will not be reimbursed. In such a case, the employee may apply for the Tax and Customs Administration's *30% facility in case of long-term posting abroad*. If there is insufficient budget to cover the other necessary expenses in the case of long-term non-official travel, the employee therefore has a choice to apply for the Thirty percent ruling scheme to pay the other expenses by means of a tax advantage.