

Reimbursements, provisions and expense claims

Vergoedingen, terbeschikkingstellingen en declaraties

Introduction

Article 1	General principles
Article 2	Definitions
Article 3	Provision requirements
Article 4	Expense claim requirements
Article 5	Retention obligation
Article 6	Advance payment and repayment (only for business travel abroad)
Article 7	Date of commencement

Introduction

These regulations set out how we at Vrije Universiteit Amsterdam (VU Amsterdam) handle reimbursements, provisions for employees and employee expense claims. This procedure aims to provide clarity to employees and managers so that the processes for reimbursements, provisions and expense claims can operate efficiently.

The regulations also provide clarity under the Work-Related Expenses Scheme (Werkkostenregeling, WKR). The WKR forms part of Dutch payroll tax legislation and stipulates that 'salary includes everything that an employee receives on the basis of their employment'. The employer is permitted to allocate a certain maximum percentage of the total taxable wage at the organisational level as they see fit for net expense reimbursement and provisions for employees. Exempted from this percentage are such things as equipment, computers and mobile means of communication, provided that they meet requirement criteria. That means that an employee would not be able to fulfil the requirements of the job properly without these items.

These regulations only deal with expense claims, reimbursements and provisions the employer makes available to employees, being those individuals who have concluded an employment contract with VU Amsterdam (employees).

Article 1 General principles

- 1.1. This scheme applies to employees of VU Amsterdam who also fulfil the definition of an 'employee' in accordance with Article 1.1, paragraph 1, point f of the Collective Labour Agreement.
- 1.2. Items necessary for business use on behalf of VU Amsterdam will be made available by the employer. For business travel within the Netherlands, employees will, in principle, use the NS Business Card issued by VU Amsterdam.
- 1.3. Only when items cannot be made available is it permissible for employees, in consultation with their manager, to incur expenses and have them reimbursed on the basis of an expense claim. Employees are responsible in these situations for a proper accounting of the costs incurred and must make arrangements in advance with the manager or budget holder regarding the anticipated costs.
- 1.4. Expenses may only be claimed if they are required for – and directly related to – the employee's job.
- 1.5. Only actual costs incurred will be considered eligible for reimbursement, with the exception of travel abroad for which the designated 'daily allowance' applies. In which case there is no entitlement to additional expense reimbursement.
- 1.6. Fixed expense reimbursements must be specified in advance according to their nature and scope. A fixed expense reimbursement will be processed by the employer in its bookkeeping. Employees are not permitted to claim elements of this fixed expense reimbursement. Agreements and rationale for the fixed expense reimbursement will be documented in the employee's digital personnel file.
- 1.7. All costs incurred by the employee will be charged to the employee's unit.
- 1.8. For reimbursements relating to PhD ceremonies, computer use, business travel, training, relocation, commuting and working from home, please consult the applicable VU Amsterdam rules as given in the following regulations:
 - Doctorate regulations
 - Computer glasses
 - Official travel
 - Training facilities
 - Remuneration of relocation expenses
 - Remuneration of commuting expenses and/or remuneration for working from home

- Internet remuneration
 - Home workplace
- 1.9. The costs of permits (such as visas) and certificates (such as a Certificate of Good Conduct) which are required in order to work at VU Amsterdam will be reimbursed by the university.
 - 1.10. Completed and approved expense claims will be paid along with the salary or in the first week of the subsequent month.
 - 1.11. Claims that have been paid will be saved in the employee's digital personnel file.
 - 1.12. The manager or budget holder is responsible for the proper application of these regulations.

Article 2 Definitions

- 2.1. *Provision*: providing the employee with an item that is purchased and paid for by the employer, and remains the employer's property. The employee may use the item for the period of their job performance.
- 2.2. *Reimbursement*: financial compensation given by the employer for business costs incurred and paid for by the employee.
- 2.3. *Expense claim*: request by the employee for compensation for business costs incurred and paid for by the employee.

Article 3 Provision requirements

- 3.1. This refers to an item which, with the manager's approval, is necessary for long-term business use for the purpose of proper job performance and which, in connection with this, is also made available to an employee for use away from the regular workplace.
- 3.2. The requirement criteria have been met if the employee cannot perform his or her duties properly without the item.
- 3.3. If a product group (e.g. a mobile phone) will be provided through Bestellen.VU, then the product must be purchased through Bestellen.VU, unless the director of the unit decides otherwise.
- 3.4. The employee must use care in handling the item provided. If damage occurs, the employee should discuss this with the provider.
- 3.5. The employee will return the item provided to his or her manager when moving to a new position or upon dismissal. The manager is responsible for ensuring that the item is actually returned.

Article 4 Expense claim requirements

- 4.1. The expense claim is submitted using the designated self-service option *Internal employee expense claims* under the *Expense* tab. Employees are required to upload an original proof of purchase, digital or otherwise.
- 4.2. The expenses on the claim must be sufficiently itemised using the self-service option, which means the right expense categories must be ticked.
- 4.3. HR Service Desk will only proceed to pay expense claims from employees that have been approved by the manager or budget holder and that meet the requirements as stated in the corresponding regulations.
- 4.4. One should show restraint with regard to tipping. Only in exceptional cases and with the manager's permission may the bill for a lunch, dinner or taxi ride abroad be rounded up and submitted on the claim, with the proviso that the tip may not amount to more than 5% of the total amount. In principle, bills are paid by debit or credit card such that the amount on the debit receipt, bank or credit card statement (including tips) is the same as the amount that is being claimed.
- 4.5. The expense claim should be submitted using the self-service option within three calendar months from the end of the month in which the expenses were incurred.
- 4.6. Employees are not permitted to claim costs incurred while on leave, unless this has been agreed in advance with the manager in writing. This written agreement must be uploaded with the expense claim.
- 4.7. Invoices in the name of VU Amsterdam will be paid by VU Amsterdam by submission to the Finance Department via invoice@vu.nl.
- 4.8. If in an exceptional situation an employee's expense claim does involve an invoice in the name of VU Amsterdam, the employee must prove that they paid the invoice himself/herself (by means of a PIN receipt or bank/credit card statement).
- 4.9. If an invoice is not in the name of VU Amsterdam and the proof of purchase does not show that the employee paid the invoice himself/herself, for invoice amounts higher than €500 including VAT the employee must prove that this invoice was paid himself/herself. The employee does this by uploading a bank/credit card statement that clearly shows both the payment and their own name.

Article 5 Retention obligation

After the expense claim has been paid, employees must retain the original proof of payment for a period of three months. The HR Service Desk may carry out a random audit in order to determine the authenticity of the proof of purchase.

Article 6 Advance payment and repayment (only for business travel abroad)

- 6.1. For business travel abroad, an employee may request an advance before the costs have actually been incurred and based on a budget plan, to a maximum of 75% of the budget plan. He/she does so using the self-service option *Internal employee expense claims* under the *Requests* tab.
- 6.2. The manager or budget holder will receive a task in the task list to approve the advance, including the budget plan.
- 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* under the *Expense* tab within one month of the end of the business travel abroad.
- 6.5. If an advance has been provided and the business 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 business 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 of which the settlement period has lapsed, new advances may be refused.
- 6.8. If an employee's employment contract ends before the advance has been settled, settlement of the advance may take place with 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. They should contact the HR Service Desk in connection with the expenses to be incurred.

Article 7 Date of commencement

These regulations were adopted by the Executive Board and entered into force on 1 February 2016. The text of the regulations was updated in November 2022.