



FIAS Frankfurt Institute
for Advanced Studies



FIAS

Guidelines for Business Travel

per 10.09.2018

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Abbreviations:

BRKG – Bundesreisekostengesetz (Federal Rulings on Business Travel)

HRKG – Hessisches Reisekostengesetz (Regional Rulings on Business Travel)

1. General Guidelines

1.1 Intended Purpose and Area of Application

The following guidelines deal with travel expense reporting by scholarship holders and employees of the Frankfurt Institute of Advanced Studies (FIAS). Cost-effectiveness, economy and expedience should be considered when making travel plans.

1.2 Definition of a Business Trip

The term "Business Trip" is the fulfilment of all of the following simultaneously:

- Travel is necessarily of an official business nature
- The Employee/Scholarship holder resides away from his¹ usual place of work (FIAS) and his private home while on official business.

1.3 Start/End of a Business Trip

Travel may start and end from the usual place of work or from home. If travel begins after one has left home and gone to the usual place of work, travel start begins upon departure from the workplace. The same applies to the end of the trip being arrival at either the workplace or home after the trip.

In cases where, when on vacation, a business trip situation occurs, only the time spent on official business and expenditures accrued on official business will be accepted for reimbursement and not your vacation travel/transportation expenses.

If before or after an officially approved business trip vacation time is spent, only the business part of the trip will be refunded. The ratio of time spent on business vs. vacation will be a guideline for the reimbursement of transportation costs there and back.

Attention! The following has to do with project-specific regulations that may vary:

With regard to refunds for projects under the Federal Travel Expense Law (BRKG) the following excerpt from the BRKG applies.

§ 13 Combining Business and private Travel

(1) Business combined with private travel will be compensated as though only business travel was carried out. Refunds may not amount to more than the actual costs incurred. Only the costs for accomplishing actual business travel will be reimbursed when a business trip is combined with a vacation lasting longer than 5 work days. *Per Diem* and overnight accommodation (where applicable) will be paid for the length of the business trip.

This ruling applies to all projects that bill according to the Hessischen Landesreisekostengesetz (HRKG).

1.4 Approval of Business Travel

Every form of business performed outside the normal work place must be submitted to the designated advisor, superior in charge or his representative for approval. Before embarking upon business travel this approval must be sought from either an advisor, a project manager or the superior in charge. The application for a business trip should be submitted well in advance in order to be processed before the trip.

When approving travel, please consider whether the trip is necessary and if travel could not be substituted with a more cost-effective type of communication (such as a telephone or video conference). The duration of travel should be kept to a necessary minimum.

¹ The male and female gender form are considered equal in these guidelines; however, the male form has been used for the sake of simplification.

1.4.1 Compulsory medical care

For trips to a country/area with special infection hazards and/or climatic stresses, mandatory medical care must be provided by the company doctor before commencing and approving the trip. Compulsory medical care includes a medical consultation and, if necessary, examinations and vaccinations. The implementation applies to all employees. Costs incurred will be reimbursed by FIAS.

The website of the BAD (Gesundheitsvorsorge und Sicherheitstechnik GmbH) offers an overview of the affected countries/areas. www.die-reisemedizin.de/reiseziele/laender_a-z.html

Contact details for appointments with the company doctor can be obtained from the FIAS administration.

The business trip to endangered countries may neither be approved nor started without the certificate of the completed compulsory occupational health provision! Should a trip still take place, reimbursement by FIAS is excluded.

1.5 Travel Booking

Booking transportation (plane, train, rental car etc.) and accommodation (hotel etc.) should be done from the traveller himself.

Keep in mind that convention and trade fair dates are published well in advance and to get the best prices on hotels bookings should be made early to ensure a lower rate.

1.6 Coupons and Rebates

Coupons, incentives and rebates obtained during the travel experience must be used during other business travel. Private usage is not allowed.

1.7 Advance Payments

According to prior agreement it is possible to pay invoices directly from FIAS. In that case the invoice must be addressed to FIAS.

However, if the traveller still needs an advance payment for his trip, a transfer of only 80% of the remaining projected costs is possible. The advance payment will be subtracted from the total on the travel expense form.

If an expense report is not submitted within 6 months or if for some reason a report is not to be submitted to FIAS, the advanced sum or paid invoice must be repaid to FIAS immediately (see page 11 for bank details).

2. Reimbursement of Travel Expenses

2.1 Additional Costs for Meals

Compensation for meals during business trips is assigned as lump sums in accordance with tax regulations or according to the Federal (Bundes-) or the Regional (Hessisch) Travel Expense Laws.

In order to claim reimbursement for travel expenses and per diem the date and time of the trip from beginning to end must be documented on the expense report form. International travel may require additional information with regard to dates and times.

2.1.1 Per Diem for Trips within Germany (01.01.2014)

Since 01.01.2014 there are only two different per diems for travelling within Germany. For one day trips with an absence of more than 8 hours a per diem of Euro 12,00 will be paid. As before for

trips lasting several days a per diem of Euro 24,00 will be paid. The per diem for arrival and departure days amounts to Euro 12,00 without further examination of the absence time.

2.1.1.1 Per Diem for Conferences/Seminars/Training Sessions

3 Gratuitous meals (breakfast, lunch, dinner) received during events (conferences, seminars, training sessions) is considered full board. On days with full-board there will be no per diem paid for meals.

2.1.2 Per Diem for international Trips

The modified regulations for national per diems are also valid for international trips. Only the amounts are different.

Lump sum per diem is based upon the event locale. If the location city is listed separately, then per diem is calculated upon this sum. Otherwise the per diem for the country of the venue is used. The per diem will be paid per calendar day based on both the length of time underway and where travel event took place (country / city).

Per diem may vary according to project.

1. Per diem for international trips is based upon the last location the traveller arrived at before 12 midnight. For the return trip the per diem is based upon the last location the traveller was before he departed again for home.
2. With regard to air travel, arrival in the country of the event is when the airplane lands. Stopover flights do not count unless there is the necessity to spend the night before taking on-going flights. If the flight takes more than 2 calendar days the per diem for Austria is calculated for the days between departure and arrival.
3. When travelling by ship the per diem for Luxemburg is taken and calculated between the days between embarkment and disembarkment.

2.2 Reimbursement of expenses for lengthy Business Trips

2.2.1 BRKG Guidelines

This item has to do with business trips billed according to the BRKG only!

If travel within Germany is longer than 14 days (not including travel to and from) the per diem will be reduced by 50% from day 15; 10% on international travel. In certain well-founded cases an exception may be made. An allowance for hotel costs will not be granted.

2.2.2 HRKG Guidelines

If travel within Germany is longer than 10 days (not including travel to and from), the per diem will be reduced by 50% from the 11th day; 10% on international travel. In certain well-founded cases an exception may be made. An allowance for hotel costs will not be granted.

2.3 Hotel Allowances

2.3.1 Hotel/Pension

The accommodation should be booked from the traveller himself. In any case the invoice must be addressed to FIAS.

Where the price of breakfast is included in the accommodation, it will be deducted from the daily allowance.

If you are travelling on a HIC for FAIR account please take note that no meals will be paid for, not even the hotel breakfast.

Additional costs – such as costs for parking have to be paid by the traveller and reimbursed by means of the expense report.

Other outlay (mini-bar, laundry, private telephone calls etc.) will not be reimbursed and all such costs, including tax, are not to be included in the expense report.

Reimbursement of travel expenses based on the Federal- and Regional Travel Guidelines are subject to differing accommodation allowances as well as maximum limits, which are registered in the Administrative Regulations of the Foreign Travel Ordinance. These pre-defined maximum limits may only be exceeded in well-grounded cases.

2.4 Transportation Costs

2.4.1 Choice of Means of Transportation and Route

Attention! The following has to do with project-specific regulations that may vary:

Choice of route should be the shortest and means of transportation should be cost and time efficient.

This applies to the choice between public transportation and taxi as well as for the possibility of travelling in groups in a private or rental car.

Projects falling under the Federal and Regional Laws have strict rules with regard to transportation means.

2.4.2 Public Transportation

If available, use should be made of rebates, coupons etc. on public transportation. We will make reimbursements for documented transportation costs only.

Travel plans should be made after dates have been scheduled to avoid cancellations. In the event of cancellation your superior as well as the travel expense department should be notified immediately.

2.4.2.1 Train

As a rule, only 2nd class tickets will be refunded.

If one can prove the cost-effectiveness of a Business BahnCard, then a purchase should be looked into. The price of a private BahnCard may be redeemed when the outlay for train tickets has exceeded the cost of the Card. Partial compensation is not admissible.

2.4.2.2 Plane

Please book the cheapest available flight in economy. For exceptions written permission from the project manager is required.

2.4.2.3 Bonus Programs

Perks received on business trips should be redeemed on future business travel.

2.4.3 Privately owned Car

Attention! The following has to do with project-specific regulations that may vary:

2.4.3.1 Basic Rules

Using a privately owned car for a business trip is only allowed if the car is covered sufficiently by the owners casualty insurance. FIAS cannot approve the use of privately owned cars for business travel. Driving to and from work with your own vehicle is not considered business travel.

2.4.3.2 Compensation for Travel by Car

As a rule the compensation for use of a private car for travel amounts to Euro 0,30/km. From January 2015 the allowance for each additional traveller (Euro 0,02/km) was deleted.

However compensation may vary according to Federal and Regional Travel Expense Laws. If there is no considerable business interest the compensation amounts only to Euro 0,20/km up to a total amount of Euro 130,00 for the complete business trip. Carpooling does not justify the use of a private car. This considerable business interest has to be accepted by the manager or his representative on the business trip application. The additional Euro 0,02/km for further traveller will not be paid.

Both distance compensations with considerable business interest and without include all costs for taking other travellers with as well as business or private baggage.

(Excerpt from the BRKG §5.2.2)

Justified reasons for a considerable business interest:

- Public transportation is not feasible due to time constraints or non-availability
- Heavy or bulky luggage (at least 25 kg) in form of work utensils etc. and NOT personal baggage
- Various locations are to be reached which are inaccessible by public transportation
- The traveller has a handicapped pass with the "aG" seal

For trips with a private car to and from your main means of transportation (e.g.: train station, airport or harbor) the traveller will be compensated according to BRKG and HRKG Euro 0,20/km up to a total of Euro 130,00.

The above compensation schedule includes all costs incurred by driving a car. FIAS is neither liable for any damages to the privately owned vehicle nor for an increase in the travellers auto insurance rate.

2.4.4 Rental Car

Attention! The following has to do with project-specific regulations that may vary:

There must be a justifiable reason for using a rental car for a business trip for project travel paid per Federal Travel Expense Law (BRKG) or HRKG. Approval for the procurement of a rental car should be obtained before the rental is made. As a general rule only charges for rental cars classified as "lower middle-sized" (eg: VW Golf) will be refunded.

All costs pertaining to the use of a rental car are to be accounted for in the travel expense report.

2.5 Other Travel Expenses

Attention! The following has to do with project-specific regulations that may vary:

Charges incurred during business travel in the field, in particular:

- Public transportation
- Taxis*
- Conference fees
- Parking
- Telephone calls from land lines or mobile/cell phones
- Stamps
- Luggage/Baggage Check

will be refunded if receipts or documentation are provided for plausible amounts. Self-made invoices must bear the travellers and manager's signature.

***2.5.1 Differing Federal and Regional (Hessen) Guidelines**

There are several categories of travel expenses that will not or only partially be refundable according to BRKG and the HRKG billing procedures. Non-refundable incidental costs include tips, travel insurance, travel cancellation insurance, gifts for visitors, doctors fees and pharmaceuticals. Partially refundable charges are listed below.

2.5.1.1 Taxi (excerpt from the BRKG)

The use of taxis should be well justified. Justifiable reasons for taking a taxi are the following:

- in isolated cases when urgent business reasons exist
- for compelling personal reasons (such as health issues)
- no general or regular service of public transportation
- trips occasioned between 11 p.m. and 6 a.m.

Unfamiliarity with surroundings and inclement weather are not considered justifiable reasons for taking a taxi.

If the taxi ride was not justifiable, the incurred cost will be reimbursed according to the number of kilometers driven (Euro 0,20/km). Please document the number of kilometers travelled.

2.5.1.2 Parking Fees (valid only for Travel according to BRKG)

Only if the use of a car for travel has been approved beforehand will parking fees be refunded in full. Otherwise parking charges will be refunded at a flat rate of Euro 5,00 per day.

2.6 Compensation for meal expenses

2.6.1 Refunds for Invitations to a Business Meal

The cost of meals will only be fully refunded if the type, extent, price and day of the meals served is specifically documented. Descriptions such as "meal consumption" or "Food and Drink" are not sufficient.

The financial department requires the submission of mechanically produced billings only. Meal expenses will only be refunded if a mechanically printed bill is available. As a kind of verification these costs are to be entered into the form "Bewirtungsaufwendungen" as follows:

- Day and place of meal
- Occasion/reason for the meal
- Name and company/institute of all participant persons
- Type of expense
- Amount of expense

If the back side of the invoice does not match the form "Bewirtungsaufwendungen", then the form "Bewirtungsaufwendungen" must be filled out. In this case the bill should be submitted together with the form. The costs per person should not exceed Euro 60,00 pre-tax.

The form is available from the FIAS administration.

2.6.2 Included Meals

Gratuitous meals included and taken at conferences (breakfast, lunch, dinner) must be recorded on the expense report. **This includes meals taken during airplane flights.**

In Germany the price of a meal for breakfast is Euro 4,80; lunch and dinner are Euro 9,60 each. For trips outside Germany the cost of breakfast is reduced by 20%; lunch and dinner are reduced by 40%.

These entries are to be made under the rubric "Meals included".

The costs per meal should not exceed Euro 60,00 pre-tax.

FIAS Employees who invite each other to meals cannot claim refunds.

3. Travel Expense Reports

3.1 Report Form and Deadline

Expenses for business travel should be reported using the form to the accounting for travel department as soon as possible and at the latest within 6 months of the last travel day. Please note, that for our year-end accounting we must have your expense report for that year by the 15th of December. Travel expense reports from trips during the period from 15-31 December must be submitted by 15th of January of the following year.

For a business trip only one expense report form has to be filled out, regardless of whether the travel involved trips to different places or countries.

All costs to be reimbursed must be listed in the expense report and the corresponding original invoices (hard copies, if existing) must be attached.

All used ticket stubs (bus, train, airplane boarding pass) should be attached to the expense report.

3.2 Reporting Credit Card Expenditures

Credit card payments will be refunded when the credit card statement together with the exchange rate including foreign payment fees is submitted. This submission does not however serve as a substitute for original invoices.

3.3 Reporting Foreign Currency Expenditures

Please make out your expense report in Euros. All bills/receipts in a foreign currency should be calculated into Euro on the date of payment on the internet in Oanda (www.oanda.com/lang/de/currency/converter).

For EU projects we have to use the "Inforeuro" currency convertor. (www.ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm)

3.4 Proper Order of Receipts

Refunds can only be made if the receipts fulfill the following requirements:

- Hotel receipts must be made out to FIAS
- The receipt must clearly state the kind of expenditure
- The receipt must be dated
- Taxi receipts must contain the following information:
 - Name of the person who took the taxi
 - Place of departure and arrival
 - Date of trip
 - Cost of trip
- Receipts less than €150 must contain the VAT (Umsatzsteuer)
- Receipts over €150 must contain the VAT as a separate amount

When booking on-line, make sure an invoice is sent. A booking request or booking confirmation is not the same as a proper invoice, even if prices are listed.

3.5 Cancellation of an approved Business Trip

If a trip must be cancelled, your manager and the travel department must be informed immediately. Costs should be kept at a minimum and the traveller will only be refunded if he himself is not to blame for the cancellation.

3.6 Regulations for Project-bound Travel

If the project has special rules for travel, these are to be taken into consideration when refunds are calculated.

3.7 Travel Expense Report Controlling and Reimbursement

The traveller has to sign the expense report himself or in exceptional cases confirm them per e-mail or fax.

The report together with all receipts and invoices is to be submitted to the travel expense department, who will check the calculations and for alignment with existing project regulations and guidelines and issue payment.

Payments to the traveller will be made by wire transfer to his account. By small amounts or in justified exceptional cases the reimbursement can be paid in cash.

If you are required to return payment to FIAS, the bank information is as follows:

Bank: Deutsche Bank
BLZ: 500 700 10
Konto: 044422400
IBAN: DE86500700100044422400
BIC: DEUTDEFFXXX

4. Laws on Travel

If laws, project regulations or guidelines are changed, then the new versions are valid.