

# Expense Claims Manual

Expense Claims for staff via SAP Self Service



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# Expense Claims for staff via SAP Self Service

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# Summary

This manual is intended for Leiden University payroll employees. It outlines which expenses can be claimed, how to do so effectively, and where to find the necessary information. An expense claim is paid after processing and approval by the FSSC. In this case, an expense claim is a reimbursement for incurred expenses.

The manual starts with some general considerations, followed by an outline of the various types of declarable expenses and the conditions that need to be met.

Other expenses that are not specifically included in this manual can be claimed if they have a demonstrable business nature and have been advanced on behalf of the university (intermediary expenses). See also [Other allowances](#).

If you have any questions or comments, please feel free to contact the FSSC Service point via:

[Helpdesk portal](#)

Email: [fssc-servicepunt@assc.leidenuniv.nl](mailto:fssc-servicepunt@assc.leidenuniv.nl)

Phone: (071-527) 5555 – for **urgent matters** on working days from 9:00 to 16:30

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# 1. General Considerations

- Expense claims are submitted in **SAP Self Service**.
  - You can submit expense claims in SAP Self Service after receiving your first salary payment.
- Expense claims must **always** be submitted in **Euros (€)**.
- Claiming expenses is possible up to **three months after the completion of the fiscal year** in which the expenses were incurred. The fiscal year runs from January until December.
- Expense claims must always be accompanied by **invoices and/or receipts** as attachments to justify the expenses. Solely a transaction receipt is not sufficient.
  - Preferably submit the attachments as **PDF files**.
  - If multiple receipts/invoices are attached, it is necessary to include an **Excel file** with the cost overview and **to number** the attachments.
  - The **activity holder and budget holder** are responsible that these documents are present. They are also responsible for monitoring the budget and correctly debiting the SAP-number.
- **Bottle deposits (recycling deposits/statiegeld)** can't be claimed. These can be returned to the supermarket to get the deposit back.
- **Parking costs** can't be claimed. These costs are included in the tax-free kilometrer reimbursement.
- **Gift cards** can't be claimed. You can request **VVV-Gift cards** via the Service Portal instead.
- **Invoices addressed to Leiden University** must be paid by Leiden University and cannot be claimed.
- When selecting **the start and end date**, do not choose a **year** in the **future**.

To convert foreign currency, it is best to use a **bank statement**. This way, you have the actual exchange rate right away. You can also use a currency converter for example Oanda.com. Please select the date of the initial transaction here. Note that this should be submitted as proof.

**NOTE! All claims that only have a transaction receipt or bank statement will ALWAYS be rejected by the FSSC.**

## 2. Possible Expense claims

This chapter explains which costs can be claimed and specifies the expense categories.

### 2.1 Representation Expenses

All costs incurred by Leiden University employees for maintaining external contacts. External contacts are business relations/contact persons who do not work for Leiden University. This includes students.

Declarable costs include:

- Lunch or dinner
- Flowers
- Business gifts (farewell, inauguration, or anniversary)

**Gift vouchers cannot be claimed. VVV Gift Cards can be requested through the Service Portal.**

### 2.2 Festivities for Staff, Staff Travel, and other Social Events in this Category

Costs are reimbursed as long as they comply with the guidelines within the respective unit. The expense claim must explicitly state that it concerns a staff party or social event.

Declarable costs:

- Staff party
- 'Day out' (including team-building)
- Farewell or anniversary

### 2.3 Gifts and Small Provisions

Whenever there is an occasion where it is expected to offer a gift, such as a bottle of wine after a lecture, a bouquet of flowers for event preparation, etc. A gift is NOT **money, gift cards, or vouchers**.

The **maximum invoice value (including VAT)** for the gift is **€25,-**, unless the unit's policy dictates otherwise.

Declarable costs:

- Gifts for external parties (see [2.1 Representation costs](#))
- Gifts for employees
  - Personal gift (only if on behalf of Leiden University. If on a personal note it cannot be reimbursed)
  - Christmas gifts (up to a maximum of **€50,-** per employee)

## 2.4 Meals

All expenses related to a meal. These meals must have a business purpose. This can be various categories some of which are mentioned separately in this manual.

### Declarable costs:

- Meals with external clients (see [2.1 Representation costs](#))
- Meals in case of overtime (as per [Other allowances](#))
- Meals during travel (as per [Regulation on Business Travel and Subsistence Expenses](#))
  - In accordance with the applicable travel allowance rate list
- Meals as part of a 'day out' (see [2.2 Staff parties](#))
- Meals as part of farewell events (see [2.2 Staff parties](#))

**Tips can be a maximum of 10% of the total bill amount. The tip must be specified on the bill or proven with a receipt.**

## 2.5 Domestic Business Trips

Reimbursements for business trips or conferences always have to follow the Travel Regulations found on Leiden University's [website](#). It is not possible to submit an expense claim for [Commuting expenses](#) from home to the office. This is handled automatically through the salary payment, any questions about this should be directed to the [PSSC Servicepunt](#) via the Helpdesk portal.

### Declarable costs:

- Travel by public transport (1<sup>st</sup> and 2<sup>nd</sup> class)
  - Supported by tickets or a [declaration overview](#)
- Personal vehicle
  - In accordance with the statutory [tax-free kilometer reimbursement rate](#)
  - As of 2024, this is 24 cents per kilometer
- Rented transport
  - Supported by a journey statement
  - Prior permission is required
- Business trips involving a combination of public transport and personal vehicles.
  - Costs for meals and lodging, if the business trip lasts **longer than 24 hours**
  - Reimbursement up to the **maximum established rate**
- Taxi expenses if public transport is not possible

For kilometer reimbursement, a route planning overview must be included as a proof document.

### Non-declarable costs:

- Toll costs
- Ferry costs
- Parking costs

The reimbursement of these expenses is included in the kilometer reimbursement

## 2.6 Foreign Business Trips

Reimbursements of foreign business trips or conferences have to follow the applicable Travel Regulations found on Leiden University's [website](#). The updated foreign business travel reimbursement rate list, as published by the CAO Rijk every half-year, is taken into account.

### Declarable costs:

- Travel by public transport (1<sup>st</sup> and 2<sup>nd</sup> class)
  - Supported by tickets or a [declaration overview](#)
- Personal vehicle
  - In accordance with the statutory [tax-free kilometer reimbursement rate](#)
  - As of 2024, this is 23 cents per kilometer
- Rented transport
  - Supported by a journey statement
  - Prior permission is required
- Business trips involving a combination of public transport and personal vehicles.
  - Costs for meals and lodging, if the business trip lasts **longer than 24 hours**
  - Reimbursement up to the **maximum established rate**
- Taxi expenses if public transport is not possible
- Accommodation costs
  - Hotels
  - Meals
  - Reimbursement up to the **maximum established rate** as determined in the foreign business travel reimbursement rate list
- Internet usage, if business-critical

For kilometer reimbursement, a route planning overview must be included as a proof document.

### Non-declarable costs:

- Toll costs
- Ferry costs
- Parking costs

The reimbursement of these expenses is included in the kilometer reimbursement

## 2.7 Computers/Peripheral Equipment/Mobile Phones

Computers/peripheral equipment/mobile phones are provided by the ISSC and remain the property of the university. Claims for such equipment are not possible unless it has been agreed with the ISSC that they cannot provide the equipment. At the end of employment, the purchased equipment must be returned to the unit and remains the property of Leiden University.

**Repair costs for private devices cannot be claimed.**

A confirmation that the device cannot be provided by the ISSC should be added to your expense claim.

A filled and signed Agreement on Devices form must be added to your expense claim.



## 2.8 Office Supplies

Office supplies should be ordered through the contracted supplier (Lyreco). In exceptional cases they can be claimed.

## 2.9 Books and Literature

The literature you claim must be relevant for the proper **fulfillment of your employment** or generally **recognized as relevant** for your specific professional group. Subscriptions to journals, etc., should be **billed directly to the FSSC** and cannot be claimed. Self-subscribing and billing the university is prohibited.

### Declarable costs:

- Professional literature
  - Including books, trade journals, etc.

### Non-declarable costs:

- Privately delivered newspapers.

## 2.10 Professional Registration

The costs for registration in a professional register can be reimbursed if it qualifies as a professional cost. The registration should be necessary for the proper fulfillment of your employment.

### Declarable costs:

- Legally required registrations (e.g., BIG)
- Mandatory registration imposed by the professional group for safeguarding and maintaining quality standards (e.g., Registered Accountants)

## 2.11 Professional Membership Fee

The membership dues for a professional association can be reimbursed if it qualifies as a professional cost and is necessary for the proper fulfillment of your employment. Note that membership of a labor union falls under the **Individual Choices Model** and is not eligible for reimbursement.

### Declarable costs:

- Membership dues

## 2.12 Education and Training

Education and training can only be reimbursed with permission of the supervisor. Only costs incurred by **yourself** for your study or education are eligible for tax reimbursement. This is processed through the **Individual Choice Model**. Contact **PSSC Servicepunt** for more information.

### 2.13 Thesis, Publication, and Dissertation Costs

PhD candidates receive a reimbursement of €500,- from the University Library (UBL) as a contribution to the printing costs of their dissertation (see the [Promotion Regulation](#) and the [website](#)). In addition to this, faculties/institutes have their own regulations for reimbursement, of for example printing costs and receptions. These regulations must consider the €500,- reimbursement already provided by the UBL (so, at most, the remaining printing costs can be reimbursed).

NOTE! For verification, the faculty/institute regulations should be included with the claim, along with the grant letter specifying the amount.

### 2.14 Work Clothing

Work clothing should be left at the workplace and must bear the Leiden University logo, which should be at least 70 cm<sup>2</sup> big.

#### Declarable costs:

- Clothing exclusively suitable for wearing at work (lab coats, overalls, etc.)
  - NOTE: Academic gowns are not covered; these are processed through the [Individual Choice Model](#).
- Clothing required by the Occupational Health and Safety Act (e.g., safety shoes)

If the clothing does not meet the above-mentioned conditions, a supervisor or budget holder may believe it still qualifies for reimbursement. The clothing should be considered necessary for the proper fulfillment of the employment. In this case, prior to submitting the claim (through the controller), approval must be sought from the [Finance Directorate](#). The Finance Directorate's decision should be included as a scanned document in the claim.

### 2.15 Moving Costs

The claim of moving expenses is handled through the [PSSC](#). If the university imposes a moving obligation, you may qualify for a moving expense reimbursement. Without a moving obligation, you may be eligible for reimbursement if you meet the conditions set by the [Tax Authorities](#).

#### Declarable costs:

- Transportation costs
- Styling costs (furniture) (max. €7750,-)

Moving expenses must be requested within three months. In a situation without a mandatory move, the University of Leiden is not obligated to approve the claim.

NOTE! If you resign or are terminated due to your own fault or actions within one year of the allowance, you must repay the granted relocation expense. If this happens between 1 and 2 years after the allowance, you must repay 50% of the granted relocation expense.

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