

# Reimbursement rates and conditions for business trips

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## **Accommodation expenses in the Netherlands**

If your business trip lasts longer than four hours and takes you further than one kilometre from your workplace, you are entitled to an accommodation expenses allowance. The following expenses are included in this allowance:

- Minor expenses in daytime (day component) € 5.07
- Minor expenses in the evening (evening component) € 15.12
- Lunch € 15.67
- Dinner € 23.71
- Lodging € 103.72
- Breakfast € 10.13

The allowance will be paid out to you tax-free, irrespective of the amount of your actual expenses, provided you meet the following conditions:

- You must have actually incurred these expenses for lunch, dinner, lodging and breakfast in an establishment intended for that purpose.
- To qualify for the lunch and dinner allowance, your business trip must include lunchtime (between 12.00 and 14.00 hrs) and dinnertime (between 18.00 and 21.00 hrs).
- You are entitled to the daytime component if your business trip lasts at least 4 hours per full 24 hrs period.
- You are entitled to the evening, lodging and breakfast components only if your business trip includes an overnight stay.
- If your business trip lasts longer than eight days, you will be reimbursed for the full evening component for the first eight days, following which your allowance will be halved.

## **Accommodation expenses abroad**

You are entitled to reimbursement of accommodation expenses for a business trip abroad. The amount reimbursed depends on the country you travel to and is based on the tariff list provided by [provided by the Dutch government](#). Your expenses should be in line with your circumstances and the duration of your trip. As an employee you are expected to observe the norms of reasonableness and fairness.

The allowance consists of five components:

1. An hour component for minor expenses for every hour of the business trip
2. A lodging component if your business trip includes an overnight stay
3. A breakfast component

4. A lunch component
5. A dinner component

The breakfast, lunch, dinner, and hour component will be paid out to you tax-free, irrespective of the actual amount of your expenses, provided you meet the following conditions:

- You must have actually incurred expenses for breakfast, lunch and dinner in an establishment intended for that purpose.
- Your business trip should include breakfast time (between 6.00 and 8.00 hrs), lunch time (between 12.00 and 14.00 hrs) and dinner time (between 18.00 and 21.00 hrs).
- You do not need to include receipts for your expenses in your expenses claim. This also applies to the hour component.
- If your business trip involves a stay of longer than 60 days in a single location, the allowance for minor expenses (hour component), breakfast, lunch and dinner will be halved starting on day 61.

Note: To qualify for the lodging component, you are required to include receipts in your expenses claim. You will be reimbursed your actual lodging expenses up to the maximum tariff per night listed in the [tariff list \(Dutch only\)](#).