Leiden University Regulation on Overtime Meal Allowances and other Business-related Meal Expenses

This translation of the Leiden University Regulation on Overtime Meal Allowances and other Business-related Meal Expenses is intended as a service to non-Dutch speaking employees, and as such has no legal status. Any legal claims can only be made on the content of the Dutch regulation (Regeling maaltijdvergoeding overwerk en overige zakelijke kosten maaltijden).

Article 1 Definitions
The following definitions apply in this regulation:

a. Executive Board: Executive Board of Leiden University;
b. Regulation: Leiden University Regulation 2015 on Overtime Meal Allowances and other Business-related Meal Expenses;
c. Employer: The Executive Board or a party who has been authorised under a mandate or sub-mandate to manage a management unit;
d. Employee: An employee, as referred to in the CAO of Dutch Universities, who is employed by Leiden University;
e. Overtime: Overtime as referred to in the CAO of Dutch Universities, article 3.27, paragraph 2.

Article 2 Meal allowance

1. A meal allowance or the provision of a meal is a tax-free allowance if the meal in question is considered to have more than secondary business significance. A meal is considered to have a more than secondary business significance if:
   - the employee is working overtime (whether planned or unexpectedly);
   - the meal is part of a business trip;
   - the meal represents a business meeting outside the working place.

2. Overtime is defined as work performed outside the employee’s working hours, insofar as this exceeds the employee’s regular number of working hours per working period. The standard working period is one week.

3. If an employee works at least two hours overtime on a given day, and the work in question does not allow the employee to eat his/her meal at the standard time and customary location, he or she will be reimbursed for the meal costs incurred, up to the maximum allowance referred to in paragraph 4 and upon submission of supporting documents. The employee does not qualify for an allowance if the meal is provided by the employer.

4. The overtime meal allowance corresponds to the maximum allowance for an evening meal for business trips in the Netherlands. The maximum allowance is in line with the most recently established amount listed in paragraph 10.2 of the CAO of the Government Sector.

5. The meal allowance for business trips is covered in more detail in the Leiden University Regulation on Business Travel and Subsistence Expenses.

6. Any meal with more than secondary business significance and taking place outside the employee’s usual place of work qualifies for a meal allowance. The actual costs incurred will be reimbursed following submission of supporting documents. The employee is expected to
exercise reasonable judgment in this respect. It should be apparent from the expense claim that the meal has more than secondary business significance, as demonstrated by the date and time of the event, its objective (subject) and the participants (described in general terms).

Article 3 Expense claims
1. The allowances referred to in this regulation will only be paid out following submission of an expense claim via Self Service, unless otherwise specified by the employer.
2. The expense claim should include any supporting documents that are explicitly required by this regulation.
3. Expense claims should be submitted as far as possible within the relevant calendar year, and in any event no later than three months after the end of the relevant calendar year.

Article 4 Applicability
1. Business meals do not qualify for a meal allowance if they are considered in any way to be included in another allowance issued by the employer.
2. The allowances referred to in this regulation are paid out in accordance with the applicable fiscal regime and the choices made by the employer in this context.

Article 5 Entry into force
This regulation enters into force on 1 April 2015. The regulation replaces all other regulations in this area that fall within the scope of authority of the employer.

Article 6 Official title
The regulation will be referred to as the “Leiden University Regulation 2015 on Overtime Meal Allowances and other Business-related Meal Expenses”.
This regulation was agreed by the Local Consultative Body on 4 December 2014 and approved by the Executive Board on 16 December 2014.
This regulation were modified by the Executive Board on 19 Novernber 2019 following the agreement of the Local Consultative Body on 19 September 2019. The amended regulation shall enter into force on 31 December 2019.