



## **Leiden University regulations on travel and accommodation expenses for business trips**

Leiden University regulations containing rules pertaining to the reimbursement of travel and accommodation expenses in connection with business trips in the Netherlands and abroad.

### **General provisions**

#### **Article 1 Legal ground**

These regulations are a further specification of Article 3.20, paragraph 1, sub b, of the Collective Labour Agreement (CLA) of Dutch Universities.

#### **Article 2 Definitions**

In these regulations, the following definitions apply:

- a. Executive Board: the Executive Board of Leiden University.
- b. Regulations: the Leiden University regulations on travel and accommodation expenses for business trips.
- c. Employer: the Executive Board or the person mandated or sub-mandated to manage a management unit.
- d. Employee: an employee as referred to in Article 1.1, sub f, of the CLA of Dutch Universities who is employed by Leiden University.
- e. Place of employment: the municipality where the employee works on the instructions of the employer.
- f. Place of work: the Leiden University building or building complex where or from where the employee usually works.
- g. Business trip: also referred to as an official trip. A trip in the Netherlands or abroad undertaken by the employee for the purpose of commissioned work or with the permission of the employer, other than a regular commute.
- h. Public transport: passenger transport open to anyone according to a timetable on a bus, train, tram, metro, boat, ferry, or automated guideway transit systems (a taxi or aeroplane is not a form of public transport).
- i. MaaS Solution: MaaS stands for Mobility as a Service. The solution is an application in which commutes, business trips in the Netherlands, and home-working days are registered.

#### **Article 3 Applicability**

1. Based on these regulations, employees undertaking a business trip are entitled to reimbursement of the travel and accommodation expenses they incurred.
2. If a business trip includes all or part of the employee's commuting route, that section of the journey will not be reimbursed on the basis of these regulations.
3. If there are services relating to business trips that the employer chooses to or is obliged by contract to purchase from a particular supplier, the employee should make use of these services. The employee will therefore not be reimbursed for these services. Where applicable, sums may be retroactively claimed from the employee under these regulations.



4. If expenses are reimbursed by a third party (mentioned in these regulations), this amount is deducted from the sum reimbursed by the employer. Reimbursements from third parties may never compromise the integrity of the employee.
5. Travel and accommodation expenses are not eligible for reimbursement if they are already included in another allowance paid by the employer.
6. These regulations do not apply to a change of job, change of location, or secondment, for which an allowance is granted on the grounds of the Regulation on Commuting Allowance.
7. The allowances referred to in these regulations are paid subject to the application of the relevant tax regime and the choices made in this context by the employer.

#### **Article 4 Claims**

1. Travel expenses for business trips in the Netherlands will only be reimbursed if the business trip has been registered in MaaS Solution. If the employee fails to register the trip, no payment will be made and any entitlement to payment will lapse.
2. Accommodation expenses for business trips in the Netherlands (expenses related to overnight stays) and expenses for business trips abroad will only be reimbursed upon submission of a claim via the Self Service claim system, unless the employer determines otherwise.
3. When submitting a claim, the employee should attach all supporting documents explicitly required by these regulations and/or appendix or appendices.
4. Business trips in the Netherlands may registered retroactively and no later than on the last day of the calendar month following the business trip in the Netherlands in MaaS Solution.
5. Accommodation expenses for business trips in the Netherlands (expenses related to overnight stays) and travel and accommodation expenses for trips abroad may be claimed retroactively and no later than the last day of the calendar month after these expenses were incurred. For more information on travel and accommodation expenses for business trips abroad, see Articles 9 through 14.

#### **Travel expenses in the Netherlands**

##### **Article 5 Means of transport**

1. For business trips in the Netherlands, the employee should in principle use public transport.
2. If travelling by public transport is not possible or efficient, the employee may use their own means of transport.
3. Should travel by public transport or using private means of transport not be possible or not efficient, the employer may authorise the employee (retroactively once a claim has been submitted) to use a taxi or rented means of transport for the business trip. Taxis or rented means of transport can be applied for through MaaS Solution. When using a rented means of transport, the employee must keep and submit a trip statement.

##### **Article 6 Reimbursement of travel expenses**

1. If the employee travels by public transport, they will be reimbursed for the travel expenses they actually incurred for the business trip in the Netherlands and registered in MaaS Solution. In principle, business trips are reimbursed on the basis of public transport, second-class fare.
2. If employees use their own means of transport and register this in MaaS Solution, the travel expenses allowance will amount to the maximum tax-free amount to be paid per kilometre. An



employee who travels part of the distance using their own means of transport and part of the distance by public transport will be reimbursed for the actual travel expenses incurred for the public transport section of their trip, based on registration in MaaS Solution (according to paragraph 1) plus an allowance (according to paragraph 2) for the number of kilometres travelled by private means of transport.

3. If the business trip (in accordance with Article 5, paragraph 3) is made by taxi or a rented means of transport, the associated expenses will be reimbursed in full if supporting documents are submitted. In the case of a rented means of transport, a trip statement is also required.
4. If the employee travels during the working day from a Leiden University building in Leiden to a Leiden University building in The Hague or vice versa, this counts as a business trip as referred to in these regulations. Travel between Leiden University buildings within the municipality of Leiden does not count as a business trip. Travel between Leiden University buildings within the municipality of The Hague does not count as a business trip.

#### **Article 7 Other expenses and liability**

1. Other expenses when using the employee's own means of transport during a business trip in the Netherlands – such as parking fees, insurances, tolls, and ferries – are included in the kilometre allowance. If the employee has a disabled person's parking card, the actual parking fees paid are eligible for reimbursement. Parking fines and fines for traffic violations will not be reimbursed.
2. Use of the employee's own means of transport for business travel is entirely at the employee's own expense and risk, regardless of whether or not its use was authorised by the employer. The employer is not liable for any damage whatsoever caused to or by the employee's own means of transport through any cause whatsoever. The employee is obliged to take out the necessary insurance for the use of their own means of transport. The kilometre allowance (as described in Article 6.2) is also intended to cover the premium for the insurance of the employee's own means of transport and any irrecoverable damage to the means of transport, such as loss of the no-claim discount or deductible.

#### **Accommodation expenses within the Netherlands**

##### **Article 8 Reimbursement of accommodation expenses**

1. The accommodation expenses incurred in connection with a business trip in the Netherlands will be reimbursed as set out in Appendix 1. The amounts referred to in Appendix 1 shall be the most recently determined amounts in the Allowance Regulations for Accommodation Expenses for Business Trips in the Netherlands of the Dutch CLA.
2. The reimbursement of accommodation expenses entails the following obligations. On submission of a claim, the employee declares that the claim is in accordance with the actual situation and that they have incurred expenses for accommodation, breakfast, and dinner in a designated establishment.

#### **Travel expenses abroad**

##### **Article 9 Advance for business trips abroad**

1. At the request of the employee, the employer may issue an advance for expected travel and accommodation expenses.



2. To account for and settle an advance, the employee should submit a statement of expenses for the business trip abroad no later than four weeks after the end or cancellation of the trip in question.

#### **Article 10 Reimbursement of travel expenses**

1. For business trips abroad undertaken by train, the employee may in principle travel second class, and will be reimbursed for a second-class fare upon submission of supporting documents.
2. When using a means of public transport with fare classes other than a train, boat or aeroplane, the safest lowest fare class will be reimbursed, upon submission of supporting documents. In highly exceptional cases, the employer may grant prior written approval for travel in a higher transport class such as business class or equivalent. The higher transport class will be reimbursed upon submission of supporting documents.
3. The amounts reimbursed (and the conditions) for the use of a private means of transport, taxi, or rented means of transport are the same for business trips abroad as for business trips in the Netherlands.

#### **Article 11 Reimbursement of travel-related expenses**

If the employer sees reason to do so, the following will also be reimbursed as travel-related expenses:

- a. Surcharges for special trains
- b. Costs for reserving seats on trains and/or aeroplanes
- c. Costs for the use of a sleeping car
- d. Additional costs for luggage
- e. Costs of transport from the station, port, or airport of arrival to the employee's destination on the outward and return journeys
- f. Costs for airport charges
- g. Costs for Premium Batch
- h. Costs for a porter
- i. Costs for local transport
- j. Costs for a hotel reservation
- k. Costs for a visa
- l. Costs for work-related internet use

#### **Accommodation expenses abroad**

##### **Article 12 Reimbursement of accommodation**

1. The accommodation expenses incurred in connection with a business trip abroad will be reimbursed as set out in Appendix 2.
2. The reimbursement of accommodation expenses entails the following obligations. The employee declares that they have incurred expenses for breakfast, lunch, and dinner in accordance with the actual situation and in a designated establishment.
3. The following are not reimbursed:
  - a. Costs of buying and selling foreign currencies
  - b. Costs of purchasing or renewing a passport and cancellation insurance
  - c. Costs of non-work-related internet use
  - d. Costs of washing and maintaining clothing



### **Article 13 Longer than 60 days**

If a business trip abroad involves the employee staying longer than 60 days in a specific location, starting from day 61, the allowances for minor expenses, breakfast, lunch, and dinner will be halved.

### **Article 14 Exceptions**

1. The employer may set a lower accommodation allowance for business trips abroad than specified in these regulations. This can happen if the employee has to undertake frequent business trips, and the employer is of the opinion that the nature of the work or travel conditions of the employee justify this.
2. The employer may set a higher allowance for accommodation expenses for business trips abroad than specified in these regulations, if the employee can demonstrate, based on all supporting documents, that, due to special circumstances, the usual allowance is not sufficient to cover the accommodation expenses incurred during the business trip.

### **Miscellaneous provisions**

#### **Article 15 Implementation provisions**

The employer may adopt further implementation provisions with regard to these regulations.

#### **Article 16. Hardship clause**

In exceptional cases in which application of these regulations would have unreasonable consequences for the employee, the employer may deviate from these regulations in favour of the employee.

#### **Article 17 Date of entry into force**

These regulations enter into force on 1 November 2024.

These regulations replace all previous regulations on this topic that fall within the employer's authority.

#### **Article 18 Official title**

These regulations may be cited as the Leiden University regulations on travel and accommodation expenses for business trips.

These regulations were adopted by the Executive Board on 1 October 2024, following agreement in the Local Consultative Committee meeting of 26 September 2024.



## **Appendix 1 Reimbursement of accommodation expenses in the Netherlands**

Accommodation expenses incurred during a business trip in the Netherlands are reimbursed according to the classification below. The amounts referred to are the most recently determined amounts in the Allowance Regulations for Accommodation Expenses for Business Trips in the Netherlands in Chapter 10 of the Dutch CLA.

The expenses should be in line with the circumstances and duration of the trip. The employee should observe the standards of reasonableness.

The accommodation allowance for business trips may consist of three components for which the reimbursed amounts are set out in the circular:

- a. The dinner component if the business trip includes the time period between 6 pm and 9 pm and the business trip involves an overnight stay.
- b. The lodging component if the business trip involves an overnight stay.
- c. The breakfast component if the business trip also involves an overnight stay.

**Entitlement to the above allowances may only be claimed if the employee incurred expenses for dinner, lodging or breakfast in a designated establishment.**

**No supporting documents need be submitted to qualify for reimbursement.**



## Appendix 2 Reimbursement of accommodation expenses abroad

Accommodation expenses incurred during a business trip abroad are reimbursed according to the classification below. The expenses should be in line with the circumstances and duration of the trip. The employee should observe the standards of reasonableness.

The rate list mentioned below is the rate list for accommodation expenses for business trips abroad, Dutch CLA, Appendix 7. The amounts are based on the dollar amounts listed in the United Nations Schedules of Daily Subsistence Allowance Rates (DSA lists).

The accommodation allowance for business trips abroad may consist of five components for which the following reimbursed amounts are set out in the rate list:

- a. The hourly component (for minor expenses) for each hour of the business trip: 1.5 % of the amount for 'other expenses' listed in the rate list.
- b. The accommodation component if the business trip requires an overnight stay: the actual accommodation expenses incurred per overnight stay up to a maximum of the amount listed in the rate list.
- c. The breakfast component for each period from 6 am to 8 am that falls within the business trip: 12 % of the amount for 'other expenses' included in the rate list.
- d. The lunch component for each period from 12 pm to 2 pm that falls within the business trip: 20 % of the amount for 'other expenses' included in the rate list.
- e. The dinner component for each period from 6 pm to 9 pm that falls within the business trip: 32 % of the amount for 'other expenses' included in the rate list.

**An employee is only entitled to the allowances referred to under c, d, and e in so far as expenses were incurred in obtaining breakfast, lunch, and dinner in a designated establishment. To qualify for reimbursement, *no* supporting documents need be submitted for the allowances referred to under a, c, d, and e.**

**To qualify for reimbursement of accommodation expenses as referred to under b in the rate list, the employee is required to submit a supporting document.** If no supporting document can be submitted that demonstrates that accommodation expenses were incurred in a designated establishment, an amount of €11.34 per overnight stay will be reimbursed up to a maximum of four nights per business trip.

**If the supporting document for accommodation and breakfast (under b and c) fails to show which part of the expenses were incurred for accommodation and which for breakfast, the expenses stated on the supporting document will still be reimbursed. This is only the case if these expenses do not exceed the sum of the stated amounts for accommodation and breakfast.**

The employer may pay a higher allowance for the components under b through e, as long as the total amount reimbursed for the combined components does not exceed the maximum accommodation allowance.



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If the employee is entitled to an accommodation allowance (under b through e), they are also entitled to the hourly allowance for minor expenses (under a).