

Leaflet - business trips / training trips

(Last updated: March 2023)

1. You need to obtain **written approval before** taking a trip for work or training purposes. Obtaining approval after the fact is only acceptable in exceptional cases. This means that you need to submit your application for approval at least **2 weeks before the trip**. Submit your application to the central university administration.

The Bavarian general accounting office (Bayerischer Oberste Rechnungshof) has made objections to approval for business trips given after the fact. Such retroactive approval is, therefore, only permissible in exceptional cases, for example in urgent cases which cannot be postponed, and in which not taking the business trip would have negative consequences. In such a case, the application must contain substantiation of the reason approval was not sought in advance.

Trips taken within Germany by professors where no costs are reimbursed do not need approval. However, as regards using your own car, you will only have the comprehensive insurance coverage for business trips if there are valid reasons to use your private car and you have previously obtained written approval or been instructed to make the trip.

2. **Business trips** are journey to carry out official business in places other than the place of work, which you have been instructed to take or received approval for.

3. **Training trips** are visits to events which serve the purpose of initial and in-service training, as they are suitable for improving the participants' official work. The reimbursement available is limited: 2nd class travel on the train, or 75% of the distance allowance; 75% of the daily allowance allotted to business trips; overnight expenses when they are shown to be necessary; necessary ancillary costs, for example participation fees can be fully refunded. **Training trips serve professional training; extending professional knowledge, abilities and experience; adapting to changing professional challenges** and preparation for taking on **new tasks**, amongst other things. **This includes, for example, participation in specialist training courses, meetings and conferences, seminars, talks, congresses or workshops.**

4. Please include the program, invitation or similar, and if it is an academic conference, your role (giving a talk, chairing a session, etc.).

5. Number of participants:

The number of persons participating in a business trip must be limited to what is necessary. Members of staff who are only indirectly involved in the performance of official business may not be included in business trips. The members of staff who are to take part in a business trip shall be listed individually by name on the application for approval of a business trip either as applicants or as further participants.

Reasons must always be given as to why it is necessary on for more than one member of staff to take part in a business trip.

The participation of more than one member of staff may be necessary for official reasons, for example, if each participant gives a lecture on a specific topic with different content or if members of staff have to participate in working groups with different tasks.

6. Travel expenses shall only be reimbursed to the extent that the expenses and the duration of the business trip were necessary for the performance of official business (Art. 3 Para. 2 Bavarian travel expenses act; Bayerisches Reisekostengesetz – BayRKG). **In principle, a major customer ticket (GKT) must be purchased, giving the university's customer number (5103634)**, and any other possible fare reductions must be utilized, e.g. BahnCard, Super-Spar. A reduced fare ticket (GKT) can be purchased at the DB ticket counter upon presentation of the business trip permit (for a discount of 5%).

7. DB tickets can also be issued via Bahn-Corporate on the Internet (credit card required). Request activation via Admin. Division III/2 (Tel.: 2353). The distance allowance of €0.40 per km, and the transport allowance of €0.02 per km and passenger is only available if using a motor vehicle with good reasons for doing so. Otherwise, the distance allowance of €0.25 per km is paid. The use of an airplane must always be conclusively justified, as must the use of a rented vehicle.

The reimbursement of travel expenses, and distance allowance (including for passengers) is generally limited to the amount of the expenses that would have been incurred on departure or arrival at the place of work for journeys commenced after April 30, 2010 (Art. 5 Para. 1 Sentence 3, Art. 6 Para. 7 BayRKG). It is not possible to reimburse higher expenses, even if a different start or end point of the trip has been approved.

As of the introduction of the BahnCard-Business (2012), the costs for the purchase of a business BahnCard will only be reimbursed for the BahnCard-Business (25/50).

BahnCard 25/50 will no longer be reimbursed (see letter dated August 2, 2011).

If you have a BahnCard 100, you will not be reimbursed for fictitious travel costs (Art. 5 No. 5 VV 5.4)

Use your private BahnCard if you have one.

8. Should your reasons for using a motor vehicle be accepted, you will be **comprehensively insured** with no deductible. Within the scope of this insurance, it is also possible to take out insurance against the loss of any no-claims bonus, i.e. against the risk of the terms of liability insurance downgraded. **However, benefits from a private partial or comprehensive insurance policy take precedence over the official insurance policy. Damages within the scope of this insurance coverage are to be claimed directly with a copy of the business trip authorization from Ecclesia Versicherungsdienst GmbH, Klingenbergstr. 4, 32758 Detmold.**

If a private motor vehicle is used without good reason, compensation for property damage is excluded. Likewise, there is no insurance coverage for training trips.

However, the use of a rental vehicle is excluded from this comprehensive vehicle insurance without deductible. In such cases, it is therefore strongly recommended that in addition to the rental contract concluded with the car rental company, a fully comprehensive insurance policy without deductible be taken out for any property damage that may occur to the rental vehicle. This additional fully comprehensive insurance will be reimbursed to the applicant in the travel expense statement in accordance with the provisions of travel expense law pursuant to Art. 5 (1) BayRKG.

9. **Business air travel is to be avoided as far as possible in line with the climate protection campaign.** If air travel cannot be avoided in the future, the associated CO2 emissions must be offset in order to achieve the goal of climate neutrality even for unavoidable air travel (see letter from the Bavarian State Ministry of Science and Art dated September 11, 2021).

Leaflet - business trips / training trips

(Last updated: March 2023)

In order to be able to implement the requirements from the ministry's letter, it is necessary that the invoice for each flight included together when claiming the expenses after completion of the trip.

Advance flight billing should no longer take place. However, an advance may be granted.

10. Teaching duties generally take precedence over all other official duties. **Professors:** An absence that has an impact on teaching (cancellation or transfer of lessons, but the taking of lessons by a substitute) must be reported immediately to the dean in accordance with the ministerial regulations. If a business or training trip nevertheless takes place during the lecture period, and lasts longer than 7 days, the consent of the dean and a statement of who is holding the lectures must be submitted.

11. For trips within Germany, the following **daily and overnight allowances** apply:

Daily allowance for	trips completed on a single day		trips lasting several days	
	Euro		Euro	
Up to 6 hours	-.-		-.-	
More than 6 up to 8 hours	4.50		6.50	
More than 8 up to 12 hours	7.50		11.00	
More than 12 hours	15.00		21.50	
Overnight stay	-.-		18.50	

As overnight expenses within the meaning of Art. 9 (3) BayRKG, only the actual overnight expenses shown at the reduced rate of value added tax shall be reimbursed as a matter of principle.

If the invoice is made out to the employer, the costs of breakfast can also be covered, the daily allowance is then reduced by 20%.

Reimbursement of travel expenses as before is possible, however, if the employer books the overnight accommodation required in connection with business trips - including meals, if applicable - himself for the traveler. In this case, the employer's initiative must be expressed both when the services are booked and when the invoice is issued.

The following guidelines apply to overnight expenses within Germany:

Places with a population of up to 299999	€90.00
Places with a population of 300000 or more	€120.00

If the overnight expenses exceed the maximum amounts, business travelers must justify the necessity of the overnight expenses when claiming travel expenses.

The **daily and overnight allowances** for business trips abroad can be obtained from Admin. Div. III/2 (Tel.: 2353) and are also available on the Universität Regensburg website.

Accommodation tax:

Since January 1, 2014, a tax of 5% has been levied on the price of the overnight stays excluding meals in Berlin.

However, overnight stays incurred in the course of business trips are not taxable, provided that the business reason can be substantiated. It is therefore mandatory to have the invoice made out to the employer.

Since the accrual of tax can be avoided by invoking the business reason, these are not necessary expenses or accommodation costs within the meaning of BayRKG. For this reason, reimbursement is not possible.

Such a tax has also been introduced in other cities in Germany, known as "Übernachtungssteuer", "Beherbergungssteuer", or "Bettensteuer", among other names. We therefore ask you to check whether a tax is levied on overnight stays before starting a business trip and whether there are any exceptions for business-related overnight stays. Under certain circumstances, the business reason for the trip must be proven, e.g. by means of a business trip application form. Reimbursement of the tax is not possible under travel expense law. A refund of the tax can be applied for from the city collecting the tax.

12. Please be sure to enter the cost unit (**Kostenträger**) or accounting center (**Verbuchungsstelle**) on the business trip application (e.g.: project number or cost center).
13. **According to travel expense regulations, the following insurance is not reimbursable: travel accident insurance, travel cancellation insurance, travel liability insurance, air accident insurance, international insurance**
14. **Cut-off period/6-month period: the entitlement to reimbursement of travel expenses expires if it is not asserted within six months of the date of completion of the business trip (Art. 3 Para. 5 Clause 1 BayRKG). Any discounts paid must be repaid in full if no statement is received within the 6-month period.**