

TRAVEL EXPENSES GUIDELINES

Basic guidelines

Please submit only one claim for each month and project number.

Please summarise the claim in a single file (max. 2 MB) as follows:

1. Cover sheet (travel expenses form)
2. Attachment (supporting documents) – Please make sure that all information in the supporting documents is legible and in no way obscured.)

Travel expenses form

- Please use the travel expenses form provided by Hays, which will have been sent to you in advance
(If you do not have one, you can request one from your Hays contact or download one from the download area of our homepage). You can find a copy of the form at the following link:
<https://www.hays.de/download-weitere-vertragsinformationen>
- Using the Hays form, please include all applicable items associated with your journey (type of transport, per diems / flat-rate allowances, additional meals, etc.) that can be reimbursed by Hays in accordance with the company's contractual obligations
- For better transparency, please use a separate line for each tax rate for each item.
E.g. Hotel: overnight stay 7%; city tax 0% = two rows must be entered; one for the total amount of the overnight stay and one for the total amount of city tax)
- Please ensure the items included are sorted in date order

Please note that we can only reimburse travel expenses that have been completed correctly and are included as part of your individual project contract (receipts, forms, approvals, etc.).

For administrative reasons, travel expenses submitted without a form cannot be processed!

Also please note: We can only reimburse expenses for services that have already been provided. For example, flights that were booked in January but do not take place until March can only be reimbursed as part of your March expenses, as you may incur other expenses by this time.

Receipts

- Unless otherwise agreed, please have your travel expenses documentation made out in your name / the name of your company.
- Only receipts that are clearly legible can be reimbursed.
- All required information in accordance with Section 14 of the German VAT Act must be available and clearly legible on each receipt.
- Please ensure you submit these documents at the end of the month in which the services were performed.
- Please submit only one copy of these documents with your expenses statement.
- Supporting documents should be listed individually and not summarised on your travel expenses form.
- Please ensure that you sort the copies of your receipts in this file in the same order you used on your travel expenses form (i.e. by date).
- If it is not possible for you to obtain a receipt that includes the correct tax information, these expenses can only be reimbursed by submitting an ad-hoc, handwritten receipt. Please note that in such cases any available input tax deductions cannot be claimed and will be lost.

Domestic receipts and documentation

Domestic receipts or documentation are settled net, plus the statutory sales tax, if you are entitled to deduct input tax in Germany (please also refer to the section on primary and ancillary services). If you are not entitled to deduct input tax in Germany, we will refund the receipts gross for net.

Foreign receipts

Foreign receipts and documentation are settled gross for net, plus the statutory VAT (primary and auxiliary services), provided you are authorised to deduct input tax in Germany.

If you are not entitled to deduct input tax in Germany, we will refund the receipts gross for net.

Foreign currencies must be stated accordingly and the exchange rate must be verified. This can be done by providing, for example, a credit card statement or bank receipt.

If no exchange rate is indicated, we will use the current exchange rate available via the OANDA currency calculator on the day the receipt was issued.

Hotel expenses (if agreed)

Only the actual accommodation expense will be reimbursed (i.e. things such as minibar, TV, breakfast, etc. are not to be included). If not covered by the individual project contract, items such as parking fees will only be reimbursed after approval by the project manager. Please note that in contrast to overnight accommodation, most fees on a hotel bill are taxed at 19%! Accommodation expenses are taxed at 7%. The "city tax" is often tax-free. A separate item must be entered for each tax rate on your travel expenses sheet.

Example: Hotel bill including breakfast

INVOICE		Date	: 08.10.18
Folio No.	: 1660984	Room No.	: 3034
		Arrival	: 08.10.18
		Departure	: 09.10.18
		Page	: 1 von 1
		Cashier No.	: 10349
		Time	: 22:45

Posting Date	Description	Debit EUR	Credit EUR
08.10.18	Breakfast 19%	15.00	
08.10.18	Accommodation	129.99	
08.10.18	Mastercard Elavon online		144.99
Open Balance	0.00 EUR	Total	144.99
Total taxable	144.99 EUR		144.99

	Net EUR	VAT EUR	Gross EUR
VAT 19%	12.61	2.39	15.00
VAT 7%	121.49	8.50	129.99

Example: Travel expenses form – Since for tax reasons breakfast is not paid for, it is simply deleted. Only your accommodation costs will be entered on the form. Although the date of invoice was 19/11/2018 (date of payment), the correct performance date (26/11/2018) is listed instead.

HAYS Recruiting experts worldwide

Approval: _____

travel expense summary	person: Jane Doe
period: October 2018	Project No.: 60-C-123456-01 Customer: any company
	destination: Germany

date	type of cost	gross amount (EUR - incl. VAT)	VAT rate (domestic documents)	net amount (EUR - excl. VAT)	VAT 19 % (EUR)
08.10.2018	Hotel Sheraton Frankfurt accommodation	129.99	7,0%	121.49	23.08
total				121,49	

Advice: Approvals of original documents are still valid, even if our amount is lower after checking all receipts.

19% VAT	23.08
total	144,57

Please note:

Please ask the hotel to make out an invoice that either displays only the cost of your accommodation or that lists your breakfast as a separate item.

Please make sure that you are issued with an invoice that includes the correct tax. As a rule, booking confirmations do not entitle the holder to deduct input tax, since not all tax criteria pursuant to Section 14 et seq. are usually applied.

For tax reasons, we have to deduct 20% of the rate stated by the Federal Central Tax Office (currently €28.00 = €5.60) for a business package, as we have to assume that breakfast is included in the listed expenses.

It is best to show the deduction for the additional meal expenses in a separate line on the travel expenses form.

Example: Hotel bill including Business Package

Rechnung		Datum:	29.01.2020			
Übernachtung vom 28.01 bis 29.01.2020						
Herr Baris Korkmaz						
Pos.	Beschreibung	Menge	Einheit	UST-Satz	E-Preis	G-Preis
001	Einzelzimmer	1,00	Übernachtung(en)	7 %	73,00	73,00
002	Frühstück (pro Person und Nacht)	1,00	Stück	19 %	5,00	5,00
Der Umsatzsteuerbetrag setzt sich wie folgt zusammen:					Summe (netto):	72,42 €
19 % = 0,80 €					Summe (brutto):	78,00 €
7 % = 4,78 €					enth. MwSt:	5,58 €
Zahlungsbedingungen:					Summe gesamt:	78,00 €
Zahlbar innerhalb von 14 Tagen						

Example: Travel expenses form – The full cost of the Business Package will be stated on the form. The deduction for breakfast (see above) is made on a separate line. Depending on the contractual agreement, additional meal expenses may also be claimed.

HAYS Recruiting experts worldwide		Freigabe: _____			
expenses	person	Max Mustermann			
January 2020	project no	60-C-123456-01	client Example company		
	destination	Germany			
date	description	amount (EUR - gross)	VAT (domestic receipts)	amount (EUR - net)	
28.01.2020	meal allowance Germany day of arrival	14,00	0,0%	14,00	
29.01.2020	example hotel Bielefeld 1x accomodation	73,00	7,0%	68,22	
29.01.2020	example hotel Bielefeld 1x businesspackage	5,00	19,0%	4,20	
29.01.2020	1x deduction meal allowance for breakfast beacause of businesspackage on hotel bill a 20 % of 28.00 EUR = 5.60 EUR	-5,60	0,0%	-5,60	
29.01.2020	meal allowance Germany day of departure	14,00	0,0%	14,00	
				net	94,82
Hinweis: Approvals on the original documents remain valid, even if our invoice results in a lower amount after examination.				19% VAT	18,02
				total	112,84

Flights and long-distance transportation (if agreed)

Only the actual flight or train costs will be reimbursed after submission of the appropriate receipt(s). 2nd class rail journeys and economy class flights will be reimbursed, unless otherwise stipulated in the individual project contract.

Flights within Germany are generally taxed at 19%.

Rail journeys within Germany are taxed at 7%.

Flights abroad are completely tax-free. Rail journeys from Germany to foreign countries or vice versa will show 2 separate amounts – a domestic amount, which is usually taxed at 7%, and a tax-free foreign amount.

Please note:

Please make sure that you are issued with an invoice that includes the correct tax. As a rule, booking confirmations do not entitle the holder to deduct input tax, since not all tax criteria pursuant to Section 14 et seq. are usually applied.

Should you receive a free meal during the flight, any additional meals entered must, for tax reasons, be reduced accordingly (currently 20% of the full meal allowance for breakfast and 40% of the full meal allowance for lunch and dinner).

It is best to show the deduction of the additional meal allowance in a separate line on the travel expenses form.

Example: Lufthansa booking confirmation (abroad)

Share your reservation

You're good to go!

Booking confirmed

Your travel itinerary

	Date	Airport	Airline	Operated by
Flugnummer: _____ Duration: 1 hour 05 minutes	Departure	Zagreb (Croatia) - Pleso (ZAG)	Air Serbia	Air Serbia
	10:05 Thu, 27 Sep		JU 231	
	Arrival	Belgrade (Serbia) - Beograd (BEG) Terminal 2	Aircraft type - AT7	Class - Economy
	11:10 Thu, 27 Sep			
Return Duration: 1 hour 10 minutes	Departure	Belgrade (Serbia) - Beograd (BEG) Terminal 2	Air Serbia	Air Serbia
	18:25 Fri, 28 Sep		JU 234	
	Arrival	Zagreb (Croatia) - Pleso (ZAG)	Aircraft type - AT7	Class - Economy
	19:35 Fri, 28 Sep			

Payment

Customer details	Price and payment method
Full Name:	The total cost of your reservation is: € 424.75

As a rule, booking confirmations do not meet all tax criteria. An invoice document must therefore be requested from the airline. This is normally possible up to 90 days after departure via the airline's homepage. The link to request a Lufthansa invoice, for example, is:

<https://www.lufthansa.com/de/de/passenger-receipt>

After entering the required data, a document will appear containing all tax criteria, such as the tax rate and the VAT amount:

Passenger / ItineraryReceipt

		Booking reference / Buchungscode		220-1408088061 Ticket number / Ticketnummer	
LH 1999*	29. Januar Date / Datum	06:20 Departure / Abflug	Köln/Bonn From / von	→	München To / nach
LUFTHANSA <small>*operated by / operated by</small>		1PC Baggage Allowance / Freigeplack	L25FLXG1 Fare Basis / Fare Basis	-- Not valid before / Nicht gültig vor	-- Not valid after / Nicht gültig nach
LH 1992*	31. Januar Date / Datum	18:45 Departure / Abflug	München From / von	→	Köln/Bonn To / nach
LUFTHANSA <small>*operated by / operated by</small>		2PC Baggage Allowance / Freigeplack	C82BUZGO Fare Basis / Fare Basis	30JAN19 Not valid before / Nicht gültig vor	-- Not valid after / Nicht gültig nach

Payment details / Zahlungsinformationen

EUR 403.03
Net / Netto

EUR 76.57
VAT / USt. DE 19%

EUR 479.60
Gross / Brutto

CC
Form of Payment / Bezahlung

FARE RESTRICTION MAY APPLY
Endorsements / Restrictions / Zusatzvermerke / Einschränkungen

--
Tour Code / Tour Code

--
PK number / PK Nummer

Validating data / Ausstellungsdaten

LUFTHANSA
Issued by / Ausgestellt durch

--
Issued in Exchange for / Originaldokument

--
Original issue / Original Ticket

23DEZ18
Date of issue / Ausstellungsdatum

GERMANY
Place of issue / Ausstellungsart

23499221
Issuing Office / Ausstellendes Büro

Example: Flight costs form (Note: for domestic flights, the tax rate is usually 19%)

Approval: _____

travel expense summary

period: January 2019

person:	John Doe
Project No.:	60-C-123456-01
Customer:	example company
destination:	Germany

date	type of cost	gross amount (EUR - incl. VAT)	VAT rate (domestic documents)	net amount (EUR - excl. VAT)	VAT 19 % (EUR)
29.01.2019	Flight Lufthansa Cologne - Munich	479,60	19,0%	403,03	76,58

Taxis and public transport (if agreed)

Only the actual taxi or public transport costs will be reimbursed after submission of the appropriate receipt(s).

Please note:

As a rule, the regular tax rate of 19% shall apply to journeys over 50km, and the reduced tax rate of 7% shall apply to shorter journeys. Public transport tickets are generally subject to the reduced tax rate of 7%.

For taxi journeys, this rule shall only apply if these tax rates are indicated accordingly on the receipt.

Example: Taxi receipts (domestic) – it is important that the correct tax rate is specified in order to claim the input tax deduction.



Example: Form with taxi receipt (domestic)

Approval: _____

travel expense summary

period: November 2018

person:	John Doe		
Project No.:	60-C-123456-01	Customer:	example company
destination:	Germany		

date	type of cost	gross amount (EUR - incl. VAT)	VAT rate (domestic documents)	net amount (EUR - excl. VAT)	VAT 19 % (EUR)
20.11.2018	Taxi Airport Taxi Berlin	10,00	7,0%	9,35	1,78

Other expenses (if agreed)

These can only be reimbursed if agreed in advance and only after submission of the appropriate receipt(s).

These can, for example, be charges for excess baggage, transient occupancy / visitor's tax or parking fees.

Please note:

Parking expenses from private operators usually include 19% VAT, if shown on the receipt. Public car parking usually does not include VAT.

Flat rates (if agreed)

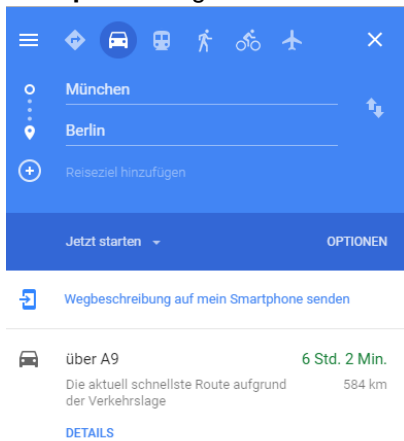
Mileage allowance:

Invoiced gross for net. For greater transparency vis-a-vis third parties, please indicate the route as well as the kilometres travelled. E.g. mileage allowance Munich – Berlin 584 km (20 km at €0.30 per km + 564 km at €0.35 per km).

Please note it is not possible to invoice mileage flat rates + fuel costs, as the fuel costs are already included in the flat rate.

Please also have the figures approved by your project manager, otherwise we will have to check the routes using Google Maps.

example: mileage allowance:



example: expense sheet with mileage allowance

Freigabe: _____

expenses

January 2021

person: Max Mustermann
 project no: 60-C-123456-01 client: Example company
 destination: Germany

date		amount (EUR - gross)	VAT (domestic receipts)	amount (EUR - net)
25.01.2021	mileage allowance Munich - Berlin 584 km first 20 km at €0.30 per km	6,00	0,0%	6,00
25.01.2021	mileage allowance Munich - Berlin 584 km 564 km at €0.35 per km	197,40	0,0%	197,40
			net	203,40
Hinweis: Approvals on the original documents remain valid, even if our invoice results in a lower amount after examination.			19% VAT	38,65
			total	242,05

Additional meals:

Also invoiced gross for net. As a rule, the maximum tax rates (if contractually agreed) apply here. Flat rates for overnight accommodation are normally excluded as they are reimbursed against receipts.

Please note that it is not possible to invoice additional catering expenses + restaurant receipts for one day, as all meals are already covered by the flat-rate meal allowance.

The currently valid catering rates (for the year 2020) can be found, for example, here:

<https://www.outdoor-public.de/reisekosten-info-spesen-tabellen-010120.php>

Example of accounting / notes on entering data in travel expense sheet see page 5

Foreign currency

For receipts in a foreign currency (i.e. not in euros), please always send an excerpt from your credit card statement so that we can reimburse you for any foreign transaction fees charged by your credit card company. Alternatively, you can send us another receipt showing the exchange rate so that we can use this.

If you do not have the corresponding documentation, please include the current rate as of the invoice date, which is indicated in the OANDA currency calculator, in your list of expenses.

You can find the OANDA currency calculator here: <https://www.oanda.com/lang/de/currency/converter/>

We would also use this information to determine the amount to be refunded in the absence of any relevant exchange rate information.

Example: For an exchange rate directly on the receipt:

Hotel Hotel Josef		Payment type: Card					
		Issue date: 19.11.2018					
		Due date: 19.11.2018					
		Tax effective date: 19.11.2018					
		Variable symbol: 11807278					
Order number: 1101349840							
Item	From	To	Unit	%VAT	VAT base	VAT	Total incl. VAT
305 - Room Charge	16.11.2018	19.11.2018	1	15%	310,45 €	46,53 €	357,00 €
Total open balance: 357,00 €							9 276,64 Kč
							Exchange rate: 1 EUR = 25,985 CZK
PAYMENT LIST							
	Payment type	Paid					
	PaymentCard_EuroCard	(357,00 €) 9 276,65 Kč					
VAT summary							
	Amount	VAT base	VAT	Total incl. VAT			
15%	8 066,97 Kč	1 209,68 Kč	9 276,65 Kč				
Total	8 066,97 Kč	1 209,68 Kč	9 276,65 Kč				
Used exchange rate for VAT calculation: 25,985							

Example: Determining the exchange rate directly on the document:

Approval: _____

travel expense summary

period: November 2018

person:	John Doe		
Project No.:	60-C-123456-01	Customer:	example company
destination:	Czech Republic		

date	type of cost	gross amount (EUR - incl. VAT)	VAT rate (domestic documents)	net amount (EUR - excl. VAT)	VAT 19 % (EUR)
19.11.2018	Hotel Josef Prag 9.276,64 CZK Wechselkurs: 1 EUR = 25,985 CZK according to hotel bill	357,00	0,0%	357,00	67,83

Example: Determination of the euro amount using the OANDA currency calculator (using the above document as an example, if no exchange rate was specified on the receipt and no other proof of the actual costs were available):

Währungsrechner

Währungsrechner Historische Wechselkurse Live Exchange Rates [drucken](#)

Währung in meinem Besitz: **CZK** ▼

BETRAG: Ich habe diesen Betrag zu wechseln

Gewünschte Währung: **EUR** ▼

BETRAG: Ich möchte zu diesem Preis kaufen

INTERBANKENRATE +/- ▼ DATUM: ▼ [HILFE](#)

Example: Determining the exchange rate directly on the document:

Approval: _____

travel expense summary

period: November 2018

person:	<u>John Doe</u>		
Project No.:	<u>60-C-123456-01</u>	Customer:	<u>example company</u>
destination:	<u>Czech Republic</u>		

date	type of cost	gross amount (EUR - incl. VAT)	VAT rate (domestic documents)	net amount (EUR - excl. VAT)	VAT 19 % (EUR)
19.11.2018	Hotel Josef Prag 9.276,64 CZK Wechselkurs: 1 EUR = 26,02 CZK according to OANDA	356,55	0,0%	356,55	67,74

Please also note (provided you are not exempt from tax):

All services invoiced (primary and ancillary services) must display the applicable VAT (19% surcharge on the net amount). This also applies to foreign travel expenses.

Example list of itemised travel expenses:

date		type of cost		gross amount (EUR - incl. VAT)	VAT rate (domestic documents)	net amount (EUR - excl. VAT)	VAT 19 % (EUR)
03.12.2018		Flight Air France Frankfurt - Paris - Frankfurt		229,91	0,0%	229,91	43,68
04.12.2018		Hotel B&B Cholet 3x accomodation		166,95	0,0%	166,95	31,72
05.12.2018		toll France BIP&GO		39,40	0,0%	39,40	7,49
06.12.2018		rental car Hertz Nantes Airport		125,73	0,0%	125,73	23,89
06.12.2018		gasoline Total Reze		24,60	0,0%	24,60	4,67
06.12.2018		Parking Frankfurt Airport		112,00	19,0%	94,12	17,88
10.12.2018		Flight Air France Frankfurt - Paris - Frankfurt		243,91	0,0%	243,91	46,34
13.12.2018		Hotel Best Western Plus 3x accomodation Villa Saint Antoine, Clisson		220,99	0,0%	220,99	41,99
13.12.2018		rental car Hertz Nantes Airport		162,91	0,0%	162,91	30,95
13.12.2018		Parking Frankfurt Airport		2,50	19,0%	2,10	0,40
17.12.2018		Flight Air France Frankfurt - Paris - Frankfurt		190,91	0,0%	190,91	36,27
20.12.2018		Hotel Best Western Plus 3x accomodation Villa Saint Antoine, Clisson		308,70	0,0%	308,70	58,65
20.12.2018		gasoline Total Reze		23,25	0,0%	23,25	4,42
20.12.2018		Parking Frankfurt Airport		5,00	19,0%	4,20	0,80
total						1.837,68	

19% VAT	349,16
total	2.186,84

Advice: Approvals of original documents are still valid, even if our amount is lower after checking all receipts.

Note on primary and ancillary services

According to Section 3.10 (5) UStAE, ancillary services must, for VAT purposes, be treated the same as the primary service. In principle, a service is to be regarded as an ancillary service to a primary service if it is incidental to the primary service, is closely connected to it (that is, it can be financially justified that it rounds off and completes the primary service) and that it normally occurs after the primary service. This will most probably apply to travel expenses that are directly associated with a Business Partner's work, because were it not for the trip and the resulting expenses, the Business Partner would not be able to deliver the contractually agreed primary service(s). Even a separate claim covering only the expenses would not change the character or nature of the "ancillary service".

The question as to where the primary service, and thus also the ancillary service, is provided is to be assessed solely on the basis of the contractual relationship that exists between Hays AG and the Business Partner. In accordance with Section 3a (2) UStG, the consistent place of performance is determined by the registered office of the service recipient, i.e. Hays AG. Accordingly, the service(s) (primary and ancillary service(s)) delivered by the Business Partner in Germany are taxable.

The travel expenses submitted, for example, may be composed of hotel bills, tickets for flights, taxi receipts or possibly flat rates for car journeys, depending on what has been contractually agreed with Hays AG.

If you have travel expense invoices that contain German VAT and you are entitled to deduct input tax in Germany, you can have the VAT refunded as input tax in each such case. Only travel expenses less input tax (i.e. the net amount) shall represent expenses that can be reimbursed to you by Hays AG. For this reason, any original receipts made out to you are to remain in your possession.

Please note that this document is not a substitute for any legal advice and is provided without any liability whatsoever.