



General Stipulations for Business Travel Arrangements

TU/e

EINDHOVEN
UNIVERSITY OF
TECHNOLOGY



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Article 1 Definitions

- Business travel: A domestic or foreign business trip, other than home-work commute, which is essential to performing a job.
- Employee: The employee contracted by TU/e as stipulated in the collective labor agreement (CAO) of the Dutch universities.
- Employer: Eindhoven University of Technology (TU/e), as represented by the director of the respective management entity.
- Administrator: The person authorized by the Executive Board (CvB).

Article 2 Applicability

1. This regulation does not apply to a detachment or temporary employment of the employee in a place other than that of the normal place of work.
2. If a reimbursement is obtained from a third party for travel and/or accommodation costs, this will be deducted from the reimbursement to be received from the employer.
3. Only business-related expenses are eligible for reimbursement.
4. Fines are not eligible for reimbursement.
5. If a reimbursement does not appear in this regulation, it is not eligible for reimbursement.

Article 3 Declaration

1. If the reimbursements as stated in this regulation are billed to the employer for payment, this bill will be checked against the stipulations of this regulation.
2. A declaration connected with business travel must be submitted within two months of the month in which the business travel was completed. If the submission is later than this, then no reimbursement can be claimed.
3. Declarations that do not comply with this regulation will not be honored. Both the manager (approver) and the claimant will be informed.
4. If the declaration is shown not to have complied with the underlying regulation, the employer may reclaim the (excess) payment. Declarant may voluntarily choose to declare a lower amount than the amount that is calculated automatically.

Article 4 Tips

Costs incurred in relation to both domestic and foreign business travel, e.g., meals, tips in hotels, restaurants, and lunchrooms, can be declared up to a maximum of approx. 10% of invoice amount, rounded up to nearest coin amount. In countries where service is not included in the price, a maximum tip of approx. 20% (10% +10%) is allowed. The tip must be included in the bill.

Domestic business travel

Article 5 Reimbursement for public transport

1. If the employee travels by public transport, the costs actually incurred (in relation to the business travel) will be reimbursed. For travel by public transport use will be made of the NS Business card as much as possible.
2. For transport by train 1st class travel is permitted for domestic journeys.
3. If traveling with an NS off-peak card, declarations can be made annually.

Article 6 Reimbursement for own means of transport

1. If an employee uses his own vehicle for travel, the travel cost reimbursement will be the maximum tax-free amount per kilometer driven (with effect from January 1, 2024: € 0.23 per kilometer driven).
2. Other additional costs for using one's own vehicle, such as parking, are considered included in the reimbursement stated in clause 1 of this article. There is an exception for parking at an airport, harbor, or hotel.
3. Use of private vehicle for business travel is for the individuals full account and risk, regardless if use of the vehicle was approved in advance by the employer. It is the responsibility of the employee to ensure that the requisite Insurance is taken out in relation to use of his own vehicle. In addition, TU/e has a collective insurance policy for passengers.

Article 7 Domestic business travel accommodation costs

1. Accommodation costs are only eligible for reimbursement if the total time for travel and stay for the business travel exceeds 4 hours.
2. Because the travel decree of the Ministry of Home Affairs has expired as of 01-01-2020, the TU/e applies the reimbursement for accommodation expenses as referred to in paragraph 10.2, of the [CAO Rijk](#) as of that date. The reimbursement of accommodation expenses for each day of the mission consists of the following components, for which the following amounts currently apply:

Reimbursement of accommodation expenses in components per day

Small expenses during the day	€ 6.64	No additional conditions apply
Small expenses in the evening	€ 19.82	If there is a connecting overnight stay due to the business travel
Lodging	€ 142.10	per night
Breakfast	€ 13.88	If an overnight stay is necessary due to the business travel
Lunch	€ 20.32	This applies to any period from 12.00 to 14.00 that falls within the business travel
Dinner	€ 30.74	This applies to any period from 18.00 to 21.00 that falls within the business travel

3. Reimbursements may only be claimed if costs have been incurred in a place designated for that purpose.
4. Proof of purchase is not required to claim for above costs as stipulated in 1, 2, 3 and 5. Exception: Projects where the terms and conditions state that proof of purchase for all costs is required. See article 8. For reimbursement of overnight stays (4) and other costs (6) proof of purchase must be presented.

Article 8 Accommodation expenses for domestic business travel charged to subsidized projects

Travel and accommodation costs made by the employee in the context of externally funded research projects may be declared in line with the regulation on the basis of components. If the terms of the subsidy demand, proof of purchase for all the costs incurred must be appended to the travel declaration.

Foreign business travel**Article 9 General stipulations for foreign business travel**

1. In the case of foreign business travel the travel and accommodation costs will only be reimbursed on the basis of a travel approval authorized by the manager before commencement.
2. A declaration connected with business travel must be submitted within two months of the month in which the business travel was completed. If the submission is later than this, then no reimbursement can be claimed.

Article 10 Reimbursement of foreign business travel costs

1. For the foreign business travel part made in the Netherlands, the terms and reimbursement amounts for domestic travel apply, except for taxi costs to and from the station, seaport, or airport within the Netherlands if this part of the journey is not feasible by public transport. The manager must approve this.

2. The costs of public transport for foreign business travel are reimbursed based on the first-class rate.
3. The intention of this regulation is in part to keep the travel costs in check. As a rule, for business travel by air, the administrator allows travel by Economy class. For intercontinental flights he may allow travel in a higher class due to the professional need to do so. If so, this will be stated clearly on the submitted travel approval.
4. The terms and reimbursement amounts for using one's own vehicle for foreign business travel from the Netherlands to the destination and vice versa are the same as those stated for domestic business travel.
5. The following costs will be reimbursed equally as travel costs:
 - a. Transport from the station, the seaport or airport of arrival to the destination or both the outward and inward journey.
 - b. Airport taxes.
 - c. Parking fees at the (air)port or hotel.
 - d. Porter services.

Article 11 Foreign business travel accommodation costs

1. The accommodation costs incurred in relation to foreign business travel other than overnight stays will be eligible for reimbursement for 'other costs' of business travel as contained in the list of tariffs for the respective country. Because the list of tariffs of the Ministry of Home Affairs has expired as of 01-01-2020, the TU/e applies the list of tariffs as referred to in [appendix 8, of the CAO Rijk](#) as of that date.
2. The reimbursement for accommodation costs is in line with the most recent information contained in the tariff list for accommodation expenses for foreign business travel as referred to in [appendix 8 of the CAO Rijk](#). In the tariff list, after the countries and cities, there are two columns containing the maximum lodging expenses and the other costs. The other costs are composed of the following components, as a percentage of the amount for other costs that belong to the temporary residence:

Reimbursement of foreign accommodation expenses in components per day

Minor daytime expenses	15%	For each hour that the business travel lasts (corresponding to 36% per twenty-four-hour period). See also article 11, clause 3b.
Breakfast	12%	This applies to any period from 6.00 to 8.00 that falls within the business travel.
Lunch	20%	This applies to any period from 12.00 to 14.00 that falls within the business travel.
Dinner	32%	This applies to any period from 18.00 to 21.00 that falls within the business travel.
Lodges		Based on the actual costs up to a maximum per overnight of the amount included in the first column of the respective list of tariffs (as referred to in appendix 8, of the CAO Rijk), on the understanding that if no proof of purchase can be presented for the overnight stay costs incurred in the respective accommodation, an amount will be reimbursed of €11.34 per overnight to a maximum of 4 overnights per business travel.

The times stated in the table above must fall within the duration of the business travel, but do not have to be the actual time when the meal is taken.

3. There can be no claim to reimbursement of accommodation costs when:
 - a. Business travel lasts less than four hours.
 - b. Part of the journey in the Netherlands shorter than four hours with connection to a journey or part of a journey by sea, rail, or air.
4. Reimbursements may only be claimed if costs have been incurred in a place designated for that purpose.
5. To be eligible for reimbursement no proof of purchase needs to be presented for the reimbursements as stated in clause 2, except for projects as stated otherwise in the terms and conditions of the subsidy. See article 12. To be eligible for reimbursement for overnight stays as stipulated in the list of tariffs as referred to in [appendix 8 of the CAO Rijk](#) proof of purchase must be presented.
6. Other costs. These may be other accommodation costs but in certain situations may also be representation costs. These must always be substantiated with the proofs of purchase.

Article 12 Foreign business travel accommodation costs charged to subsidized projects

Travel and accommodation costs made by the employee in the context of externally funded research projects may be declared in line with the regulation on the basis of components. If the terms of the subsidy demand, proof of purchase for all the costs incurred must be appended to the travel declaration in compliance with the subsidy scheme.

Article 13 Other foreign business travel costs

Other costs will only be reimbursed if they are directly connected with the purpose of the travel. Based on the presentation of proof of purchase, the following costs incurred will be eligible for reimbursement: local and international business telephone calls and representation as well as costs for compulsory vaccination, visa, a course, and conference registration.

Article 14 Effective date

The effective date of these stipulations is January 1, 2020.

Introduction in accordance with the IGO consultation agreement dated February 10, 2020, withdrawn the 'Business Travel Arrangements' dated October 1, 2017.

The stipulations were changed as of 8 March 2024, as agreed in the Technical Council dated March 8, 2024.