



MAX-PLANCK-GESELLSCHAFT

BUSINESS TRAVEL HANDBOOK

of the Max-Planck-Gesellschaft (in relevant extracts for the MPIfR, Bonn)

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§ 3 BRKG (Federal Travel Expenses Act) / BRKGVwV (Federal Travel Expenses Act Administrative Ordinance) to § 3

Travel expenses will be reimbursed on written application after the business trip has been completed. This application must be submitted within a preclusive period of **six months**. This preclusive period starts on the day after the business trip has ended. Travel expenses may only be reimbursed if the expenses incurred by persons travelling on official business (hereinafter referred to as "business travellers") and the duration of the business trip were necessary to conclude official business.

Business trips should not start before 6:00 a.m. and not end after midnight as a matter of principle. See also "Start/end of a business trip".

Official reasons, which include the use of expedient or more economical means of travel, for example, may justify an earlier start and/or a later end. Services of third parties which were obtained in connection with a business trip must be stated and are taken into account in the travel expenses claim.

Travel to and from the main means of transport

Travel to and from the main means of transport means the ordinary journey to and from the residence or the normal place of work to and from the railway station/airport.

Officially free of charge

Business travellers may officially be provided with accommodation and/or meals (breakfast/lunch/dinner) free of charge. This leads to a reduction in the daily allowance and/or overnight accommodation allowance (see also Meals).

Business travel abroad

The explanations also apply to the reimbursement of travel expenses in accordance with the *Auslandsreisekostenverordnung* (Ordinance on Travel Abroad) if no other deviating regulations have been made there owing to the special conditions for business travel abroad.

Business travel abroad is travel to a foreign country or from a foreign country to Germany or travel outside Germany in order to undertake official business. Travel expenses are reimbursed in accordance with the ***Auslandsreisekostenverordnung (Ordinance on Travel Expenses Abroad, ARV)*** in conjunction with the *Bundesreisekostengesetz* (Federal Travel Expenses Act, BRKG).

Daily allowances abroad and overnight accommodation allowances abroad

The administrative instructions on the ***Auslandsreisekostenverordnung, ARVVwV (Ordinance on Travel Expenses Abroad)*** contains a list of countries where the individual daily allowances abroad and overnight accommodation allowances abroad are listed for the particular country where the business travel takes place. If a country is not separately listed, the rates for the state of Luxemburg apply. Overseas and insular areas of a country which are not listed are assigned to the mother country.

Start, end

Start/end of a business trip (reasonableness)

As a matter of principle, a person can be reasonably expected to start a business trip from 6:00 a.m. and complete it up until midnight. They can also be expected to travel to the accommodation at the business location or to travel to their residence up until midnight.

Business Class, Economy Class, First Class

Economy Class only may be booked for flights within Germany and Europe. Business Class may be used only for flights outside Europe (but this is not obligatory). Even when Economy Class on the flight chosen is fully booked, this does not automatically entitle staff to book the higher class. Only in specially justified exceptional cases (no alternative connection around that time, absolute necessity to keep an appointment) can Business Class be booked for inner-European flights with the prior agreement of the Travel Claims team. First Class is not allowed as a matter of principle.

Business Travel

§ 2 BRKG (Federal Travel Expenses Act) / BRKGVwV (Federal Travel Expenses Act Administrative Ordinance) to § 2

Business travel allows staff to carry out official business away from the normal place of work. Carrying out official business in the town where a member of staff lives or works is also business travel (cf. *Dienstgang*).

Business travel must be ordered in writing before it commences and approved by the immediate superior.

Business travel should only be undertaken if the official business cannot be carried out in other, more economical ways, e.g. by letter, telephone or by videoconference. The principle of efficiency and economy must be observed when ordering/approving and undertaking the business travel. Accordingly, business travellers are obliged to keep the costs incurred by the business travel as low as possible.

The **principle of economy and efficiency** must also be adhered to for journeys which are subject only to notification. At the same time, the precautionary principle (e.g. looking after children or family members requiring care) must be taken into account. This may affect the start and end of a business trip, as well as the means of travel chosen. The relevant facts must always be stated and substantiated during the approval procedure in order that decisions can be made before the trip commences.

Fare reduction

If fare reductions can be obtained, they must be used. Even privately obtained BahnCards, season tickets (annual/monthly ticket) or job tickets must be used for business travel. Please note that saver tickets for the train may be limited to specific trains

Travel costs

Are all necessary costs when using scheduled means of transport or other means of transport not stated in § 5 BRKG and not running on a regular basis (e.g. taxi costs, rental car costs).

Reimbursement of travel and flight costs

Costs which have been incurred for journeys made with scheduled means of transport are reimbursed up to the costs for the lowest class of transport regardless of the salary grouping. There is no longer a differentiation according to type of train. For rail travel which lasts at least two hours, the travel costs incurred for the next higher class - 1st class - are reimbursed. For scheduled rail travel of less than two hours' duration, only 2nd class may be booked.

Time spent travelling to and from the main means of transport at the place of residence, normal place of work or place of business by bus, tram, underground and regional railway is not taken into account when calculating the stated period of two hours. The traveller's own weekly/monthly or annual tickets must be used.

Flight costs shall be reimbursed if the plane is used for official or economical reasons. When assessing the economical aspect in the approval procedure, a possible gain in working time must be taken into account in addition to the reimbursement of travel expenses. Ordering or approving a business trip before it begins makes it possible to decide which costs for the means of transport are reimbursable.

Deadlines

Applications for the reimbursement of travel expenses must be submitted within a preclusive period of **six months** after the business trip has ended. If an advance has been granted for the travel expenses to be expected, the travel expenses must be applied for immediately after the trip has been undertaken. Staff are not permitted to forego the reimbursement of travel expenses yet keep the sum advanced.

Taking baggage

a) Flights

Please note the regulations which apply to the conveyance of baggage when flying. Sometimes considerable additional fees are charged for checked-in baggage or for a second piece of baggage, but are 50 % lower when the baggage is checked in online rather than at the airport without prior booking.

b) Use of your own motor vehicle

The justification for granting the mileage allowance in accordance with § 5 Para. 2 BRKG ("high mileage allowance") requires that at least **25 kg of official baggage (or bulky items)** is being transported in addition to personal baggage. In this case, the business traveller must provide clear justification.

Crossing borders

The time (local time) the plane lands is used to determine the border crossing for flights abroad.

Hotel, list of hotel

This is updated annually and published as a circular in the MPG (Germany and abroad). These hotels can be booked at the Federal Government rate without further justification, even if the limit requiring justification is exceeded. In general, justification is required for overnight accommodation costs of EUR 60.00 and above excluding breakfast; see also "costs of overnight accommodation".

Hotel invoice

When staff pay themselves, the hotel invoice must be issued to: MPI address, business traveller. Please ensure that the business traveller does not appear as the addressee on the invoice with private address.

ICE

Journeys by ICE in the course of business travel are always reimbursable.

Vaccinations

Costs of vaccinations before business travel abroad can only be reimbursed when travelling to countries where certain vaccinations are mandatory (mandatory vaccinations). Officially recommended vaccinations against diseases in infected and endemic regions can also be reimbursed. The company doctor shall attest to the official recommendation. Vaccination recommendations of the German Foreign Office are sufficient justification for the necessity.

Daily canteen allowance

The term originates from the *Auslandsreisekostenverordnung*, ARV (Ordinance on Travel Abroad). If a canteen which provides a subsidised lunch is available at the foreign business location, and the business traveller has taken their lunch there, the full daily allowance abroad is reduced by 20 %.

Class, 1st

The rail journey must take at least 2 hours according to the train timetable. Time spent travelling to and from the main means of transport at the place of residence, normal place of work or place of business by bus, tram, underground and regional railway is not taken into account when calculating the stated period of two hours.

Costs, ancillary

§ 10 BRKG (Federal Travel Expenses Act) / BRKGVwV (Federal Travel Expenses Act Administrative Ordinance) to § 10

Ancillary costs is expenditure which is directly connected to the execution of the official business and which is necessary in order to carry out the official business at all, e.g. entrance fees, telecommunication costs or the fee for the use of credit cards abroad and costs for necessary vaccinations for business travel abroad. The necessity of the expenditure must be justified for each item.

Motor vehicle

The use of a private motor vehicle always leads to the granting of a mileage allowance.

Empty journeys

If business travellers are taken to or collected from the railway station/airport by spouses, for example, the journeys where only the person taking/collecting the traveller is sitting in the vehicle are so-called empty journeys. These journeys are reimbursable in the travel expenses claim as part of the mileage allowance.

Meals taken aboard means of transport

The costs of complete meals (not snacks) taken on means of transport (e.g. aboard a plane) which are included in the fare/price of the flight ticket always lead to reductions in the daily allowance (see also Meals).

Meals, full

The BVerwG (Federal Administrative Court) judgement of 21 November 2010, Reference number: 2 C 54.09, means that a drink must also be provided in order to fulfil the criterion of a complete meal in the sense of the travel expenses legislation.

Additional expenditure

The *Bundesreisekostengesetz* (BRKG) provides only for the reimbursement of the additional expenses necessarily incurred as a result of official business. These expenses do not arise as a result of the day-to-day life of the business traveller.

Rental car

The costs for renting a motor vehicle up to the lower mid-range class are reimbursed if compelling reasons have been acknowledged by the travel office before the start of the journey.

Ancillary costs

These always include all costs which have no special basis for a claim in the BRKG, but are nevertheless causally and directly connected with executing the official business and are necessary to be able to carry out the official business at all. The necessity must be examined in each individual case.

Unfamiliarity with the locality

Not being familiar with the locality is not a compelling reason for using taxis on business trips.

Parking charges

Parking charges are only reimbursed in the amount actually incurred if special reasons exist for approving the so-called high mileage allowance (§ 5 Para. 2 BRKG). Business travellers who use their own motor vehicle without compelling official necessity will have parking charges reimbursed in accordance with the regulations of the *Bundesreisekostengesetz* (§ 5 Para. 1 BRKG, low mileage allowance) up to EUR 5 per day.

Even when the low mileage allowance is granted (§ 5 Para. 1 BRKG), parking charges can also be reimbursed in the actual amount in cases where the use of the private motor vehicle to travel from the residence/ place of work to the main means of transport and back avoids higher costs, which would necessarily otherwise have been incurred (e.g. taxi costs). To date, this referred only to business travel where it was necessary to leave the residence before 6:00 a.m. or return after 11:00 p.m.

With immediate effect these rules must also be applied to business travel at so-called peripheral times of day.

For flights departing before 9:00 a.m., for trains departing before 8:00 a.m. and when the main means of transport (plane and train) returns after 7:00 p.m., the parking charges actually incurred can be reimbursed in full, but only if this avoids higher costs.

The motor vehicle use must therefore lead to a saving. This is not the case if taxi costs are lower than the parking charges, for example.

Travel, private

§ 13 BRKG (Federal Travel Expenses Act) / BRKGVwV (Federal Travel Expenses Act Administrative Ordinance) to § 13

If business travel is combined with private travel, the reimbursed travel expenses are calculated as if only the business travel has been undertaken. If the private part of the journey is more than five working days, only the additional costs incurred in executing the official business are taken into account for the reimbursement of travel expenses. If the official business is to be executed during a holiday, or when travelling to/from a holiday, here as well only the travel expenses additionally incurred are reimbursed.

In these cases, we urgently recommend that the organisation of the journey is agreed with the Travel Expenses Office before starting the journey.

The use of a company car for business travel in conjunction with a private journey is not permitted.

Reservation charge

Booking fees for seat reservations for business travel are necessary, reimbursable travel expenses.

Reclaim

Overpaid travel expenses or advances will be reclaimed.

Principle of economy

A principle inherent in the travel expenses legislation of the Federal Government, which must be observed when planning, approving and undertaking business travel and also in the reimbursement procedure. Only additional expenses necessarily incurred as a result of official business can be reimbursed to the business traveller.

Daily allowance

§ 6 BRKG (Federal Travel Expenses Act) / BRKGVwV (Federal Travel Expenses Act Administrative Ordinance) to § 6

Instead of being reimbursed for additional expenses for meals, business travellers will receive a daily allowance whose amount is determined by the stipulations of income tax legislation: for an absence of more than 24 hours EUR 24.00; for one-day business travels with an absence of more than 8 hours EUR 12.00, for business travels lasting several days a lump-sum of EUR 12.00 each for the day of arrival and the day of departure each.

Relevant for the amount of the daily allowance is the duration of the absence from the residence and/or the normal place of work during one calendar day. The residence in this sense is the residence from which the member of staff regularly leaves for work.

If meals are officially provided free of charge or if the costs for meals are already contained in the reimbursable travel, accommodation or ancillary costs, the following costs are deducted from the daily allowance entitlement:

- breakfast 20 percent (EUR 4.80)
 - lunch 40 percent (EUR 9.60)
 - dinner 40 percent (EUR 9.60)
- of the daily allowance for a full calendar day.

Taxi costs

In addition to the receipt, the business travel application must include justification as to why the use of a taxi was unavoidable. Unfamiliarity with the locality, bad weather or waiting times for public transport do not justify the use of a taxi.

Compelling reasons for using a taxi exist in particular, if

- urgent official or personal reasons (e.g. state of health) exist in individual cases
- scheduled means of transport do not operate at all or not at the time in question or
- travel between 11 p.m. and 6 a.m. make the use of a taxi necessary to travel to and from the main means of transport, and for travel at the business location.

Overnight accommodation allowance

§ 7 BRKG (Federal Travel Expenses Act) / BRKGVwV (Federal Travel Expenses Act Administrative Ordinance) to § 7

An overnight accommodation allowance is granted for necessary overnight stays. It cannot be granted if work was performed during the night, a means of transport was used or accommodation was officially provided free of charge. The business traveller will receive a flat rate of EUR 20.00 for necessary overnight stays. Higher costs incurred for an overnight stay, e.g. hotel accommodation, will be reimbursed if they were necessary.

Proof of necessity may not be required if the overnight accommodation costs do not exceed EUR 60.00 (without breakfast) or EUR 64.80 with breakfast, and the accommodation was booked by the secretarial office or the business traveller from a list of hotels issued by the travel office.

An overnight accommodation allowance cannot be granted for business travel at or to the town of residence or for overnight stays in a residence owned by the business traveller and located away from the business location.

Town of residence in this sense is every town where the business traveller has a residence - including a second residence or holiday home. When staying overnight in a residence not owned by the business traveller himself and away from the business location a flat rate of EUR 20.00 is paid for the journeys necessary in connection with an overnight stay instead of the overnight accommodation allowance.

USA

Since 1 November 2010 the airlines are obliged to transmit the data of their passengers to the Transport Safety Authority (TSA) 72 hours before departure. This data includes the surname, first name, date of birth, gender and redress number, if available. (This is a code issued by the TSA for persons whose name was mistakenly stored on the list of suspects.) The US authority stores the passenger data for 15 years. They are part of the Secure Flight programme and form part of the USA's security precautions to counteract the threat from terrorist groups and organised crime. What is new: Since 8 March 2012 airlines must transmit the data of their passengers to the US Transport Safety Authority (TSA) even if the traveller is simply flying over US airspace - without a stopover. This new rule mainly concerns flight routes with destination Canada, the Caribbean or Central America.

Meals

When meals are officially provided free of charge 20 % is deducted from the daily allowance entitlement for the relevant day for breakfast, and 40 % of the daily allowance for a full calendar day for both lunch and for the evening meal.

Waiver

It is possible to forego the application for travel expenses reimbursement. Please notify the Travel Expenses Office of this. If an advance has already been paid for the travel expenses expected, it is not possible to forego the travel expenses claim.

Waiting times

Business travellers are obliged to keep waiting and transit times as short as possible. The daily allowance and overnight accommodation allowance will continue to be paid for necessary waiting and transit times. Waiting times can become necessary if this means the travel costs will decrease.

Mileage allowance

§ 5 BRKG (Federal Travel Expenses Act) / BRKGVwV (Federal Travel Expenses Act Administrative Ordinance) to § 5

For distances travelled with your own motor vehicle (regardless of the type and engine size of the vehicle), a flat mileage allowance amounting to EUR 0.20 per kilometre, limited to a maximum amount of EUR 150.00 for the complete business trip, shall be granted (**so-called low mileage allowance**).

This mileage allowance also covers the costs for taking along further business travellers and the transportation of official and personal baggage.

Reimbursement of parking charges, see "Parking charges".

A mileage allowance is not granted if means of transport provided free of charge can be used.

With the low mileage allowance, the legislator assumes - for environmental reasons and precautionary reasons as well - that a motor vehicle, as a more flexible means of transport, is usually used for shorter distances as opposed to scheduled means of transport.

The use of scheduled means of transport is appropriate for longer distances. When ordering or approving business travel, it must be stipulated that the fundamental freedom to choose the means of transport must not lead to results which cannot be justified economically. The travelling time, which must be entered as working time, must also be taken into account here. The institute

can be liable for material damage in these cases up to an amount of EUR 350.00 if intention or gross negligence are not in conflict with this (cf. BMI circular of 12 February 2007, Clause 1.2).

If there is a **significant official interest** in the use of a motor vehicle, the mileage allowance is EUR 0.30 per kilometre travelled (so-called high mileage allowance). Such an interest can only ever be assumed if the official business cannot be conducted in a different way or the use of a motor vehicle is necessary because of the purpose of the official business.

The **significant official interest must** already have been established in writing or electronically during the order or approval procedure **before the business trip commences** as part of the approval procedure.

Such an application is also required in cases where the function of the business traveller or the nature of the official business means the journey would normally not be approved or where mere notification of the journey is necessary.

Only if the significant official interest is recognised is there an entitlement to the full compensation for material damage in accordance with the stipulations applicable in the event of damage (cf. BMI circular of 12 February 2007, Clause

1.1). It follows from this that a strict standard must be applied for this recognition.

There is no limit to the amount which can be reimbursed here. All further necessary costs in connection with the use of the motor vehicle can be reimbursed, such as parking charges and ferry charges. This mileage allowance also covers the costs for taking along further business travellers and the transportation of official and personal baggage in their entirety.

This high mileage allowance replaces the previous regulation for privately owned motor vehicles which were purchased for predominately official interests.

If reasons have existed to date for the recognition of such vehicles, they can be taken into account by this regulation either in general or for a certain period of time. It is also possible to recognise such reasons on an individual basis if the official business cannot be carried out otherwise.

Economic aspects, such as the transport of several persons, do not justify an entitlement to the high mileage allowance when making decisions on individual cases.

If a company car is available or if the use of a rental car is more appropriate, the high mileage allowance may not be granted.

Place of residence

Is any municipality where the business traveller has their (if applicable also additional) residence.

Residence

The residence from which the member of staff goes to his regular official work is relevant for the calculation of the reimbursement of travel expenses. Any further residence (for example at the location of the family residence in cases where two households are maintained) is not taken into account under travel expenses legislation.

Reasonableness

See start/end of business travel

Documents

All invoice documents must be presented in the original. Boarding Cards must be printed out, if they are given only mobile.