

# Leaflet - Business trips / educational trips

(Last updated March 2022)

1. A business or educational trip needs to receive **written approval in advance**; retrospective approval is only possible in exceptional cases, i.e. applications which must be approved by the Central University Administration should be submitted **at least 2 weeks before the commencement of the trip**.  
The Supreme Bavarian Court of Auditors has elsewhere objected when the written approval for business travel was not submitted until after the trip. Approval afterwards is therefore only admissible in exceptional cases, e.g. in urgent cases which cannot wait and when non-execution of the trip would be to the detriment of service. In this case, the application must contain the reason why approval could not be obtained beforehand.  
**Domestic travel by professors without reimbursement of costs needs no approval. If, however, they are using their own car, they are only covered by the comprehensive vehicle insurance for business trips should the journey be made in the private car for good reasons, and should this have been expressly directed or approved in writing and in advance.**
2. **Business trips** mean travel away from the normal place of work in order to complete official work as a result of written directive or which have been approved.
3. An **educational trip** is when the event attended serves education and further training because it furthers the ability of the public servant to carry out their work (limited reimbursement: 2nd class train fare, or 75% of the compensation for distance; daily allowance 75% of the rates for business trips; proven necessary expenditure for accommodation; necessary additional expenses, e.g. attendance fees, can be fully reimbursed). **Educational trips serve**, among other things, **further vocational training**; the enhancement of vocational / professional **knowledge, skills and experience, adjustment to changed service requirements** and the preparation for the fulfilment of **new and other tasks. This includes, for example, trips to take part in subject-specific courses, symposia, specialist seminars, lectures, congresses or specialist workshops.**
4. Please enclose programme, invitation, etc. and state your function if you are taking part in a specialist conference (lecture, presidency, etc.)
5. Number of participants:  
The number of persons taking part in an official trip is to be restricted to the minimum necessary. Employees who are only indirectly involved in the fulfilment of official business may not be included in the official travel. The employees who are to take part in the official travel are to be named individually on the application for approval of the trip, either as applicant or as further participants.  
It is necessary in every case to give reasons why it is officially necessary for more than one employee to take part in a business or educational trip.  
The participation of several employees can, for example, be necessary if each participant is giving a lecture on a particular, different, topic or if employees must take part in working groups with differing tasks.
6. Payment of travel costs is only made insofar as the expenses and duration of the trip are necessary for the fulfilment of the official business (Article 3, Paragraph 2, Bayerisches Reisekostengesetz) (Bavarian Law regulating travel expenses) **On principle, a corporate customer ticket, using the customer reference number of the university (=5103634) is to be bought** and other possible fare reductions are to be utilised, e.g. BahnCard-Preis, Super-Sparpreis). On presentation of the authorisation for the trip, a reduced ticket (GKT) can be bought at the DB ticket office (GKA reduction of 5%).
7. It is possible to request a permit, or the GKA-Number (corporate customer subscription number) (Tel. 2353) from Admin. Div. III/2, Room no. 1.31/1.32.
8. DB tickets can also be issued by Bahn-Corporate on the internet (a credit card is necessary). Apply to Admin. Div. III/2 for activation (Tel: 2353). The reimbursement of 0.35 euros per km and the passenger bonus of 0.02 euros per km and passenger **by car** can only be given for well-justified reasons, which must also have already been given in the application. Otherwise, a reimbursement based on distance of 0.25 euros per km will be made. The use of **air travel** must always be conclusively justified, the same applies to **rental cars**.  
The reimbursement of fares, travel costs by distance and passenger bonuses for travel after April 30, 2010, will generally be limited to the amount of the expenses which would have been caused by departure or arrival at the place of work (Article 5, Paragraph 1, Sentence 3, Article 6, Paragraph 7, BayRKG). Even if approval is given for starting point and end point of a journey (in the authorisation of a business / educational trip), no higher reimbursement of costs is possible.  
From the introduction of the Bahncard-Business (2012) the costs of a Bahncard purchased for official business, will only be reimbursed for Bahncard-Business (25/50).  
The costs for Bahncard 25/50 are no longer reimbursed (see letter dated August 2, 2011).  
If a business traveller possesses the Bahncard 100, no notional travel costs will be paid to them for the leg of the journey from home to workplace and from workplace to home (Article 5, no. 5, VV 5.4).  
  
If a Bahncard is owned privately, it is to be used!
9. Should the **use of a car** be justified, and this justification accepted, **comprehensive vehicle insurance** without excess is obtained. Within the framework of this insurance there is also the possibility of taking out insurance against the loss of a no-claims bonus in the driver's own vehicle insurance. **However, insurance benefits from private third party, fire and theft or comprehensive insurance take precedence over the insurance provided by the university.** Damages in the framework of this insurance cover must be claimed directly, using a copy of the written approval of the business travel, from Ecclesia Versicherungsdienst GmbH, Klingenbergstr. 4, 32758 Detmold.  
If a private vehicle is used without well-justified reasons, liability for compensation of damages is expressly excluded. Likewise, there is no insurance cover for educational trips.  
  
**However, the use of a rental vehicle is excluded from this comprehensive vehicle insurance without excess. In these cases it is therefore highly recommended to take out comprehensive vehicle insurance without excess against possible material damage to the rental car, in addition to the rental agreement made with the car rental firm. This additional comprehensive insurance will be reimbursed to the applicant with the travel expenses based on the regulations for travel expenses according to Article 5, Paragraph 1, BayRKG.**
10. Whenever possible, air travel is to be avoided to protect the climate. Insofar as air travel cannot be avoided, the CO<sub>2</sub> emissions are to be offset so as to be climate-neutral (see the letter from the Bavarian State Ministry for Science and the Arts from September 11, 2021). To implement the requirements set out by the ministry in this letter, it is necessary that **every invoice for air travel be submitted together with the travel cost invoice after the trip is over.**

## Leaflet - Business trips / educational trips

(Last updated March 2022)

11. Teaching takes precedence over all other official duties, on principle. **Professors:** An absence which has an effect on teaching (cancellation or move, but also substitution in the carrying out of a lecture or class) must be reported to the dean without delay, according to the ministerial requirements. If a trip which is nonetheless taken during the lecture period lasts longer than 7 days, the consent of the dean and an explanation of who will hold the lecture or class must be submitted.

12. For domestic travel the following daily and accommodation allowances apply:

Daily allowance (TG) for	one-day trips	multi-day trips
	Euros	Euros
up to 6 hours	--	--
of more than 6 - 8 hours	4.50	6.50
of more than 8 - 12 hours	7.50	11.00
of more than 12 hours	15.00	21.50
Accommodation allowance	--	18.50

In accordance with the letter dated March 05, 2010, (BayStFm) only those costs that are shown with reduced VAT as the true accommodation costs and are therefore recognised as such will be reimbursed, in the sense of Article 9, Paragraph 3, BayRKG.

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

A reimbursement of the costs as before is however possible, if the most senior employer or the employer books the accommodation required for business trips – if applicable including food and drinks – themselves and makes them available to the business traveller. In this case it must be shown both at the booking of the services and in the invoicing that the initiative comes from the employer.

The following guidelines are valid for overnight costs within Germany: Places

with up to 299999 inhabitants	90,00 €
Places with 300000 inhabitants or more	120,00 €

If the overnight costs come to more than the maximum amount, business travellers must give reasons for the necessity of the overnight costs in the travel expense claim.

Enquiries about the **daily and accommodation allowances for employees on business trips abroad** should be directed to Ref. III/2 (Tel.: 2353) and can also be found on the internet page of Regensburg University (currently until December 31, 2015).

Since 1 January 2014 there is a tax of 5% of the overnight cost excluding food on accommodation in Berlin.

However, overnight stays which take place within the framework of travel in the discharge of professional duties are not subject to tax, insofar as the professional grounds can be shown to be credible. It is therefore absolutely essential that the invoice be made out to the employer.

As it is possible to avoid the taxation by the credible demonstration of the professional grounds, this is not considered a necessary expense and cannot be reimbursed as overnight costs in line with the Bavarian Travel Expenses Law.

### **Please note that:**

For the cities **Erfurt, Freiburg, Köln and Lübeck** the form "Arbeitgeberbestätigung" (on the internet under: <http://www.lff.bayern.de/nbenleistungen/reisekosten/Übernachtungssteuer.aspx>) must be printed out for presentation at the hotel.

Failure to observe this renders reimbursement as travel expenses not legally possible.

13. Please give the **cost bearer or the office to which charges are to be made** in the travel authorization request as a matter of importance (e.g.: Project no., DFG, organiser).

14. **According to the laws regulating travel expenses, the following insurance types are not refundable: travel accident insurance, travel cancellation insurance, travel liability insurance, aircraft accident insurance, international insurance**

15. **Limitation period / 6-month deadline: The right to reimbursement of travel expenses is lost if a claim is not made within six months after the end of the trip. (Article 3, Paragraph 5, Sentence 1 BayRKG). Any progress payment already made must be paid back in full if no claim is submitted within six months.**