

Note:

The only legally binding version of the directives and regulations of the Technische Universität Wien is the German version published in the University Gazette of TU Wien. The English version provided here is intended as a service (guide) for our international staff members and doesn't replace the German version.

TRAVEL GUIDELINE
for invoicing business travel for public officials (*Beamte*)
and contract staff at TU Wien
(Last updated 26/04/2021)
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replaces the travel policy as amended by the decision of the Rectorate dated 21 September 2010
announced in the University Gazette 29/2010 dated 1st December 2010 (No. 284)
GZ: 49440.00/01/2010

1. Principles

Business travel must be undertaken in accordance with the principles of efficiency, expediency, economy and legitimacy.

Business travel must be limited to the extent necessary, i.e. it must be agreed so as to particularly avoid additional costs for overnight stays and/or meals on the evening prior to travel. If cheaper rates offset the costs for an additional overnight stay and meals, these may be used.

Staff are recommended to plan any business travel in advance to take advantage of cheaper rates.

The responsibility for the application of travel expenses rests with the budget manager, and the responsibility for administrative approval rests with the line manager. Before embarking on any business travel, approvals must be obtained from the line manager and budget manager.

Business travel accounting for public officials and contract staff is largely based on the current applicable version of the 1955 travel expenses regulation (RGV).

2. Business travel

Business travel is deemed as such if the member(s) of staff is/are required to travel to fulfil the duties conferred upon them by the University to a location that is more than 2 kilometres away from their place of work.

The point of departure and return for the business trip is the place of work or home.

3. Travel costs

In principle, scheduled public transport must be used for all business travel. Other means of transport should only be used if there are valid reasons for this.

Primarily, the costs of (second class) public transport are reimbursed. For journeys longer than 4 hours and more than 400 kilometres away, staff have the option to fly or travel first class by train. Reimbursement for first-class travel can only be made against production of the ticket, otherwise, reimbursement will be made for second-class travel. If necessary, and for reasons of economy, an ÖBB Vorteils card will be provided and covered by expenses.

In principle, all flights should be economy class. However, if there are sufficient reasons to travel by business class, this can be arranged upon approval by the budget manager.

As far as possible, dates should be scheduled to take advantage of cost-effective connections.

Bonus miles accrued through business flights accrue to the employer and may not be redeemed for private purposes. Bonus miles accrued through business flights may only be redeemed for business purposes (e.g. upgrade to business class on long-haul flights).

In general, public transport to and from airports and railway stations must be used.

The use of taxis to and from the airport/station is permitted for any travel that commences before 6 a.m.

and/or finishes after 10 p.m.

The use of taxis is also permitted if there is no suitable or reasonable public transport infrastructure available, if a person is travelling with heavy luggage or if other exceptional circumstances justify the use of a taxi.

For the use of one's own private vehicle, the official kilometre allowance is only reimbursed if the budget manager has confirmed that the use of a private vehicle is in the business interests.

The official kilometre allowance is € 0.42 per kilometre, with an additional € 0.05 per kilometre for every passenger.

If the budget manager does not approve the use of a private vehicle, but the employee travelled in their own vehicle for personal reasons, the cost for using the vehicle is not reimbursed, but the employee will receive the travel allowance.

Furthermore, no liability is accepted in the event of damage (see Point 11 Private vehicle liability).

Rental vehicles

The member of staff arranges the booking and hiring of the vehicle. In principle, the rental vehicle should only be used for official business. If, when interrupting the business trip, the rental vehicle is used for private purposes, the member of staff must ask the rental company for a separate invoice for tax purposes, which they must use for their own tax return. If no separate invoice is issued, the reimbursement is accordingly reduced by the amount of private use.

Parking fees

In principle, garage and parking fees on business trips are reimbursed. However, they are subject to taxation if the kilometre allowance is also paid.

Toll charges

In principle, toll charges on business trips (e.g. when travelling on motorways abroad) are reimbursed. However, they are subject to taxation if the kilometre allowance is also paid.

4. Overnight costs

Overnight costs can be reimbursed against a receipt or a flat rate (overnight stay rate) may be paid. If possible, invoices for overnight costs should be issued in the name of TU Wien.

Recommendations per person and overnight for all TU Wien staff:

- Austria: up to EUR 110.00
- Europe: up to EUR 180.00
- Destinations outside Europe: up to EUR 200.00

Deviations may depend on the actual demand situation in each case (e.g. with conferences). Overnight costs above the maximum rate allowable for tax are liable to tax.

5. Day rate

Food can only be reimbursed at a flat rate, according to the day rates. The day rate at home and abroad is calculated according to a standard calculation as per the rules on calculating the day rate in Article 13 para. 1 RGV or § 25c RGV in conjunction with the relevant provisions of the federal government in their currently applicable version. Day rates above the maximum rate allowable for tax are liable to tax.

The day rate is based on the duration of the business trip:

Duration of absence with one-day trips and trips of several days for the day of departure and/or return	Partial day rate
Absence of 12 hours or more	full
Absence of 8 hours or more	2/3
Absence of 5 hours or more	1/3
Fewer than 5 hours	0

When using public transport, an additional 3/4 of an hour prior to departure and 1/2 hour after arrival must be included. When travelling by private vehicle, the actual departure and arrival times must be assumed.

If a third party provides food during a business trip, the day rates must be reduced as follows:

1. by 40% for lunch
2. by 40% for dinner

If breakfast is paid for, no reduction is made. Hospitality gestures, such as the offering of drinks and small snacks will also not be subject to any reduction in the day rate.

Hospitality expenses incurred as part of projects must be submitted directly to the Institute as entertainment expenses and not included in travel expenses.

6. Cost levels for business travel abroad

The cost levels for business travel abroad are 1, 2a, 2b and 3.

The amount of reimbursement for business travel abroad in the individual cost levels conforms with Article 25c RGV in its currently applicable version in conjunction with the relevant provisions of the federal government in their currently applicable version. The assignment of cost levels for business travel abroad is made for public officials and contract staff in the cost level in which public officials and contract staff would have ranked in accordance with Article 3 para. 1 and/or Article 74 RGV each in the applicable version up to 2010.

7. Claim and approval procedure

In principle, travel requests by the traveller(s) and/or secretariat user(s) and approvals by the budget manager(s) and the line manager(s) are submitted and completed prior to embarking on a business trip and must only be submitted and approved via Travel Management in [SAP Services](#).

8. Invoicing

Staff must invoice travel expenses in SAP Services, if possible within 2 months, but at the latest within 6 months of returning from their business trip. There is an option to invoice for costs incurred prior to travel as part of preparing to travel, as long as receipts for such costs are submitted (= reimbursement prior to commencement of travel). When entering the invoice, it is always posted to the respective organisational unit.

The travel expense invoice must be recorded in SAP Services, based on the travel request. The receipts to be reimbursed must be uploaded and all must be submitted for approval.

The Service Unit of Accountancy checks and approves the travel expense invoice before submitting it to the budget manager for approval. Travel costs are paid following approval in SAP Services by the budget manager.

In principle, all travel expenses are only reimbursed upon production of receipts. Original receipts must be submitted. All receipts (e.g. booking confirmation, flight boarding cards, train tickets - used or unused - hotel invoices, etc.) and any cancellation fees incurred must be uploaded in SAP Services for travel expense invoicing. A separate invoice for incidental expenses is not permitted. If possible, invoices should be issued in the name of TU Wien.

Substitute documentation is only permitted if no other form of receipt is usually issued for the commercial transaction. Any substitute documents must all be initialled individually by the budget manager.

The Service Unit of Accountancy only checks travel expense invoices for the purpose of compliance with accounting and tax requirements (generally accepted accounting principles (GAAP)). Internal Audit conducts a check in accordance with the principles of efficiency, expediency, economy and legitimacy.

9. Group travel

Travel is deemed to be group travel if one traveller is financing at least one other traveller in advance for all travel expenses.

Each group travel participant must submit a travel request for themselves and obtain the necessary approvals.

10. Combination of business and private travel

The requirements for reimbursement of travel expenses is that the number of days of the "private element" of a business trip may not predominate, i.e. there is an underlying direct professional reason for the business trip. The following should be considered here:

- If non-working days (local national holiday, weekend) fall within a period of business travel, they are not deemed to be private.
- The days of departure and arrival are deemed to be part of the business trip, if at least some hours of work are undertaken.

Type of combination with a business trip	Travel costs	Overnight costs	Day rate
Where a business trip includes non-working days (e.g. local national holiday, weekend)	Tax-free reimbursement for arrival and departure	Tax-free reimbursement also for non-working days	Tax-free reimbursement also for non-working days
Extension of a business trip as a result of non-working days (e.g. local national holiday, weekend)	Tax-free reimbursement for arrival and departure	No reimbursement for non-working days	No reimbursement for non-working days
Extension of a business trip as a result of a holiday	Tax-free reimbursement for arrival and departure	No reimbursement for days taken as holiday	No reimbursement for days taken as holiday

Approval of the business trip does not automatically mean approval of the holiday. The holiday must therefore be agreed separately with the line manager.

11. Private vehicle liability

In principle, use of a private vehicle for business travel requires confirmation by the budget manager that use of the private vehicle is in the interests of the business. Liability for damages in connection with use of a private vehicle is in line with the principles of the Employee Liability Act (DHG).

If a private vehicle is used without this approval, TU Wien shall be excluded from any liability for damages in connection with such use. Any potential travel expense reimbursement is in line with the claim to reimbursement of costs based on the cheapest means of mass transportation.