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*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**  
**on the reimbursement of official trips of public servants and contract staff at TU Wien**  
**(status: 28 January 2011)**  
*(online 14.10.2015)*

replaces the travel guideline as amended by the resolution of the Rector's Office of 21 September 2010, announced in University Gazette no. 284 of 1 December 2010.

## **1. Principles**

Official trips must be based on the principles of efficiency, appropriateness, economy and legitimacy.

Official trips must be limited to the required duration, i.e. they must be arranged in such a way that, in particular, additional costs for accommodation or meals on (?) the previous evening are avoided. If the costs for an additional overnight stay and meal can be offset against cheaper rates, they can be made use of.

It is recommended that the employees plan the official trip early so it can be booked at a cheap rate.

The budget manager shall be responsible for the use of the travel funds and the superior is responsible for the approval under public service law. The authorisations from the superior and the budget manager must be obtained before the departure.

The reimbursement of the official trips of public servants and contract staff shall be primarily based on the provision on travel fees 1955 [RGV] as amended.

## **2. Official trips**

An official trip is when the employees travel to a place outside the place of work which is more than two kilometres away in order to fulfil their service duties ordered by the university.

The starting and end point of the official trip is the office or the place of residence.

## **3. Travel costs**

For all official trips, public transportation operating in accordance with a timetable shall generally be used. Other means of transport should not be used without a valid reason.

Primarily, the costs for public transportation (second class) are reimbursed. If the trip is more than four hours long and the distance is more than 400 km, it is possible to travel by plane or in first-class train compartments. First-class travelling can only be reimbursed against submission of the ticket. Otherwise, the costs for a second-class ticket are reim-

bursed. If required and economically efficient, an ÖBB bonus card is provided against reimbursement.

When travelling by plane, Economy Class should generally be used. Where there are compelling reasons, Business Class can also be used upon approval of the budget manager. If possible, the travel times shall be scheduled in such a way that cheap connections can be used.

The employer is entitled to bonus miles received for official trips; the private use of the bonus miles is not permitted. Bonus miles received for official trips may only be used for official purposes (e.g. upgrade to business class for long-distance flights).

Generally, public transportation from and to airports and railway stations shall be used.

Using taxis from and to the airport or railway station is permitted in the case of journeys which start before 6 am or end after 10 pm.

Using taxis is also permitted if no suitable or reasonable public transportation infrastructure is available, if travelling with heavy luggage or if exceptional circumstances justify the use of a taxi.

When using a private car, the official kilometre allowance is only set off if the budget manager confirmed that the use of the private car is in the interest of the employer. The official kilometre allowance is €0.42 per km and €0.05 per km for every fellow passenger.

If the budget manager did not approve the use of a private car but the trip is made by car for personal reasons, the costs for the use of the car are not reimbursed. Only the equivalent price of a second-class ÖBB ticket is reimbursed. Furthermore, no liability is assumed for any damages suffered (see section 11 "Liability for private cars").

#### *Rental car*

Rental cars are booked and rented by the employees. Rental cars may generally only be used for official purposes. If the rental car is used privately during an interruption of the official trip, the employees must be issued a separate invoice by the car rental company for fiscal reasons. This invoice must be paid with the private funds of the employees. If no separate invoice is issued, a corresponding reimbursement deduction is made for the time the car is used privately.

#### *Parking fees*

Garage and parking fees incurred on official trips are generally reimbursed, but are subject to taxation if kilometre allowance is set off at the same time.

#### *Tolls*

Tolls (e.g. for motorways abroad) on official trips are generally reimbursed, but are subject to taxation if kilometre allowance is set off at the same time.

## **4. Accommodation costs**

Accommodation costs can be reimbursed against receipt or as a lump sum (accommodation fee). If possible, invoices for accommodation costs shall be issued in the name of TU Wien.

Recommendations per person and night for all employees of TU Wien:

- Austria: up to EUR 110.00
- Europe: up to EUR 180.00
- Outside Europe: up to EUR 200.00

Deviations are possible depending on the respective specific demand (conferences).

Accommodation costs above the valid maximum tax rate are subject to taxation.

## 5. Daily fee

Expenses for food and beverages can only be reimbursed as a daily lump sum.

The daily fees for Austria and abroad are calculated uniformly according to the regulations for the calculation of the daily fee in § 13 para. 1 RGV and § 25c RGV in conjunction with the related federal government regulations as amended. Daily fees above the valid maximum tax rate are subject to taxation.

The daily fee is based on the duration of the official trip:

<b>Duration of the absence for one-day trips or the day of departure or arrival in the case of trips for several days</b>	<b>Partial daily fee</b>
starting from 12 hours absence	fully
starting from 8 hours absence	2/3
starting from 5 hours absence	1/3
less than 5 hours	0

For the use of public transportation, an additional three quarters of an hour before departure and half an hour after arrival shall be considered. For the use of a private car, the actual departure and arrival times shall be considered.

If a third party provides a meal during an official trip, the daily fees shall be reduced as follows:

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

No reduction is made for breakfast. Also, amenities such as the provision of beverages or snacks do not lead to the reduction of the daily fee.

Arising hospitality costs within the framework of projects shall be directly settled as representation expenses at the department and not together with the travel costs.

## 6. Fee levels for official trips abroad

The fee levels for official trips abroad are 1, 2a, 2b and 3.

The amount of the remuneration for official trips abroad for the individual fee levels is based on § 25c RGV as amended in conjunction with the related federal government regulations as amended. For public servants and contractual employees, the assignment of the fee levels for official trips abroad is based on the fee level to which public servants and contractual employees would have been assigned pursuant to § 3 para. 1 and § 74 RGV in the version applicable until 2010.

## **7. Application and authorisation procedure**

Travel applications by the traveller or by a user of the secretariat as well as authorisations by the budget manager and the superior are generally made before the departure and are exclusively made electronically via the travel management system in ESS (<http://ess.tuwien.ac.at/>).

## **8. Reimbursement**

If possible, the employees shall enter the travel costs in ESS within two months or not later than within six months after termination of the official trip. It is possible to reimburse costs incurred in connection with the travel preparations before departure if receipts are available (=interim invoice). The invoice shall always be submitted to the respective organisational unit.

For the claim for travel costs, a print from the ESS shall be made and forwarded for scanning to the Bursar's Office together with the original receipts.

The claim for travel costs shall be approved in the system by the budget manager. In case of lump sums, an additional approval in the Bursar's Office is required.

After the electronic approval by the budget manager, the Bursar's Office makes instructions.

Pursuant to § 36 para. 2 RGV, TU Wien is not obliged to reimburse travel costs if the costs were not recorded in ESS within six months after termination of the official trip.

Generally, all travel costs are only reimbursed against receipt. Receipts shall be submitted in the original. All receipts (e.g. booking confirmation, boarding passes for flights, train tickets, whether used or not, hotel invoices etc.) as well as possible cancellation fees must be submitted to the Bursar's Office together with the claim for travel costs. It is not permitted to claim additional costs separately. If possible, invoices shall be issued in the name of TU Wien.

Substitute receipts are only permitted in the case of services for which generally no receipts are issued. They must be validated separately by the budget manager.

The Bursar's Office verifies the claims for travel costs exclusively according to accounting and fiscal provisions (principles of proper accounting). They are internally revised according to the principles of efficiency, appropriateness, economy and legitimacy.

## **9. Group trips**

A group trip exists when a traveller pre-finances all travel costs for at least one other person.

Every participant in a group trip shall make a separate application for the trip and obtain the required authorisations.

## **10. Combination of official and private trip**

In order for travel costs to be reimbursed, the "private days" of an official trip must not outweigh the "official days", i.e. the official trip must be based on a direct professional reason. Concerning this matter, the following shall be observed:

- If the official trip is interrupted by days off (local bank holiday, weekend), these days off shall not be regarded as private.
- The departure and arrival days shall be regarded as official days if they are at least partially counted as working hours.

<b>Type of combination with an official trip</b>	<b>Travel costs</b>	<b>Accommodation costs</b>	<b>Daily fee</b>
interruption of an official trip by days off (e.g. local bank holiday, weekend)	tax-free reimbursement for departure and arrival	tax-free reimbursement for days off as well	tax-free reimbursement for days off as well
prolongation of an official trip by days off (e.g. local bank holiday, weekend)	tax-free reimbursement for departure and arrival	no reimbursement for days off	no reimbursement for days off
prolongation of an official trip by a holiday	tax-free reimbursement for departure and arrival	no reimbursement for holidays	no reimbursement for holidays

The authorisation of an official trip does not automatically constitute the authorisation of a holiday. The holiday must therefore be agreed separately with the superior.

## **11. Liability for private cars**

When using a private car for official trips, the budget manager must generally acknowledge in advance that the use of the private car is in the interest of the employer. The liability for damage in connection with the use of the private car is based on the principles of the Employees Liability Act [DHG].

If the private car is used without this authorisation, all liability of TU Wien for damage occurring in connection with this use shall be excluded. A possible reimbursement of the travel costs is based on the entitlement to a reimbursement of the costs based on the use of the cheapest means of mass transportation.

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