



## Instructions for expense claims by employees

### *Declarations*

1. Expenses must be claimed using the electronic claims system.
2. Scans of the original invoices and receipts must be uploaded to the claims system. Without the original invoices or other official proof of payment, expenses cannot be claimed.
3. You must retain the original invoices and other proof of payment during the verification process. This terminates upon payment of the claim. During the verification process, the CFA Department may ask you to send in the original invoices.
4. Please state clearly the context in which you incurred the expenses (e.g. lunch & dinner expenses and representation expenses) and why they are business-related. For instance 'business meeting with...' or 'meal during business trip from...to...'. Including receipts without any explanation will not suffice.
5. Expenses that are reimbursed on a regular basis cannot be claimed using the declaration form.
6. Structural expenses, such as communication costs or internet costs, cannot be claimed. Compensation for structural expenses should be contractually agreed upon with your supervisor, who will send this agreement to your personnel office for inclusion in your personnel file.
7. Your supervisor will check if the claimed expenses are business-related and if they can be reimbursed under the applicable regulations at Radboud University Nijmegen.
8. CIF/CFA will test your claim against the applicable internal and fiscal regulations in consultation with the Human Resources Department.
9. Your entitlement to reimbursement lapses if your claim is not submitted to CIF/CFA via the electronic claims system within three months after incurring the expenses.

### *Declarations of travel, parking and accommodation expenses during business trips*

10. Business trips are in principle made by public transport. You are allowed to travel first class. Should you choose to travel second class, the actual costs of your second class ticket will be reimbursed.
11. If public transport is not available or not efficient, you may use private means of conveyance. The allowance for travelling by private means of conveyance is EUR 0.19 per travelled kilometre.
12. A maximum of EUR 0.19 (including parking costs, road tolls, etc.) per travelled kilometre can be reimbursed tax-free. However, the stipulations contained in the State Secretary of Finance's Decree of 5 July 2004, no. CPP2004/1409M, apply, which makes it possible to offset the reimbursement of commuting expenses and business trips against each other when determining the EUR 0.19 per travelled kilometre. This means that actual and demonstrable parking costs may also be reimbursed. If you have made any fiscal arrangements concerning travel expenses in FleX, it is not possible to make additional fiscal arrangements for the reimbursement of parking costs. For more information:  
[http://www.radboudnet.nl/english/employment/conditions\\_of/vm/business-trip/](http://www.radboudnet.nl/english/employment/conditions_of/vm/business-trip/)
13. The use of a private means of conveyance for business trips is at your own risk.



14. The purchase price of an OV-chipcard cannot be claimed.
15. If you use a personal or anonymous OV-chipcard, you can claim your travel expenses, provided you include a transaction record. The costs of a disposable OV-chipcard cannot be claimed.
16. If you frequently use trains leaving after 09:00 hrs for business trips and an *NS Voordeelurenkaart* (off-peak discount card) would therefore be beneficial for you, you can claim the purchase/renewal price of this card. If you use the discount card for business trips, you can only claim the actual train costs (i.e. not the full price of the train tickets you would have paid had you not used the discount card).
17. The actual accommodation costs (meals, drinks and lodging) that are incurred during a **domestic** business trip are reimbursed up to a maximum of EUR 150 per 24 hours. Expenses claimed must be reasonable.
18. Before undertaking an **international** business trip, you have to upload an approved Business travel applications form to the electronic claims system. On this form, you may indicate you wish to receive an advance. In case you do not claim the expenses incurred within three months after the month in which you returned from your trip, the advance will be recovered from your salary.
19. You may claim the actual accommodation expenses incurred during an **international** business trip, with due observance of the maximum rates on the applicable list of accommodation rates and other costs pertaining to the International Travel Decree of the State Sector.
20. If you receive a reimbursement of travel and accommodation expenses incurred during business trips from a third party, you are obliged to deduct this reimbursement from the expenses you wish to claim.

### ***Other declarations***

21. You may claim membership fees if the membership is linked to your profession and if you have the approval of your supervisor. You cannot claim fees for memberships of alumni associations.
22. You may claim professional literature expenses if the importance of this literature is recognised within your specific field of study, providing you have the approval of your supervisor.
23. You cannot claim the purchase price of laptops, mobile phones, etc. Under some conditions, such objects may be put at your disposal in consultation with your supervisor.
24. You cannot claim costs for parking on the Radboud University Nijmegen premises.
25. Fines will not be reimbursed.
26. You cannot claim fees for tasks or services you performed. This is dealt with by Salary Administration.
27. For certain expense types, indicative amounts are set:  
For Dissertation printing costs this amount is € 2200.  
For Gifts / Representation this amount is €25.

*No liability can be accepted for use of these instructions. In this matter, please refer to the Collective Labour Agreement (CAO) of the Dutch Universities and the local regulations of Radboud University Nijmegen. The cost items included in these instructions are not exhaustive.*