

# General Information on the German Travel Expenses Act

The amended German Travel Expenses Act (*Bundesreisekostengesetz*, BRKG) came into effect on 1 September 2005. The following changes apply with regard to travel reimbursement.

## Deadline for making claims

Reimbursement of travel expenses must be claimed within six months of travel (beginning with the first day following completion of your journey). Travel expenses cannot be claimed after this period.

## Train and air travel

First-class train fare can only be reimbursed if the actual travel time exceeds two hours. This does not include commuting time between home, office or place of business and the railway station by local transport such as bus, tram, etc. For train travel not exceeding two hours, only the second-class fare can be reimbursed.

Expenses for air travel can be reimbursed if it is work-related and/or cost-efficient (Business Class is only permitted for flights longer than 6 hours).

## Car travel

A standard rate of 20 euro cents per kilometre, up to a maximum of €130,- per complete trip, may be reimbursed, provided no free means of transport are available. This allowance is intended to cover all costs associated with car travel; reimbursement for accompanying passengers and for additional baggage can no longer be granted.

The DFG is not liable for material damages in the event of damage.

## Per diem allowance

The per diem allowance is calculated in accordance with the provisions of the German Income Tax Act. The allowance is € 6 for periods exceeding eight hours, € 12 for periods exceeding fourteen hours and € 24 for twenty-four hours. The per diem allowance will be reduced to account for meals furnished at no cost, or if meals are provided as part of the reimbursable travel, lodging or incidental expenses. A total of

- breakfast            20 percent    (€ 4.80)
- lunch                40 percent    (€ 9.60)
- dinner               40 percent    (€ 9.60)

will be deducted from the allowance per calendar day accordingly.

## Lodging

A standard rate of €20,- will be reimbursed for essential lodging if no receipts are provided.

For hotel accommodation the following applies:

Lodging expenses exceeding € 20,- may be reimbursed if hotel accommodation is essential. It is not necessary to justify the necessity if the lodging expenses do not exceed € 64,80 (including breakfast). Justification is also not required if the hotel is listed in a federal hotel directory; in this case, an upper limit of € 83,- (including breakfast) is generally applicable.

Many German hotels have already taken steps to respond to the new regulations stipulated by the BRKG and offer suitable contingents for federal employees and recipients of federal

funding. Bookings can be made at these hotels via the DFG Head Office. Please contact the DFG if you require such assistance.

## Combining Business and Personal Travel

The DFG does not reimburse expenses that are not required in conjunction with official business. If business travel is combined with personal travel, reimbursement will be calculated on the basis of your business itinerary (i.e. at general rates that would have applied had you travelled according to your business schedule). If the personal portion of the trip exceeds five working days, only the extra costs incurred in conjunction with the business purpose will be reimbursed.

If business travel occurs during your vacation, or is on the way to or from your vacation destination, only the additional expenses incurred for the business portion will be reimbursed.

## Miscellaneous expenses

Meeting expenses, such as room rental and other directly related costs, must be clarified with the DFG prior to making reservations. These expenses are **not** regarded as travel expenses according to the BRKG, even if apportioned to each individual.