

Regulations governing Reimbursement of business travel expenses

Please see Article 3.20 (1) of the Collective Labour Agreement for Dutch Universities (CAO NU)

1. Business or official travel means any domestic or foreign travel for the purposes of work and with the approval or at the request of the mandatory, other than commuting.
2. As a rule, public transport is to be used for business travel. Employees shall be entitled to travel First Class on domestic train journeys. The actual costs will be reimbursed.
3. If the destination cannot be reached by public transport or in cases where it is necessary for the employee to use their own car, the mandatory will grant a reimbursement of the maximum tax-free amount per kilometre.
4. Employees are entitled to reimbursement in cases where an employee is travelling to the same destination with one or more employees. In the case of multiple travellers, the maximum tax-free amount per kilometre per reimbursement claim can be reimbursed (€ 0.09/km up to a maximum of € 0.19/km). Reimbursement may also be granted for use of the employee's own bicycle or moped.
5. Employees shall be entitled to reimbursement of the reasonable actual costs of any other costs incurred during the business trip (longer than 4 hours), such as accommodation costs and costs of meals. The assessment of what is considered reasonable will take into account the purpose of the trip, the travelling conditions, the potential representative nature of the trip, and the position of the employee insofar as relevant.
6. The expense allowance for official travel may not exceed the maximum amount that may be reimbursed tax free according to the tax rules.
7. The allowance will be reduced by any reimbursement provided by third parties.
8. The mandatory shall establish operating rules for administrative processing purposes.
9. The mandatory may deviate from these in a positive sense in cases for which, in their opinion, the regulations do not reasonably provide.
10. Any travel that has already been commenced before these regulations have come into force may be claimed under the old rules.

These regulations, as amended in consultation with the University Labour Representation Board on 4 December 2019, shall come into force on 31 December 2019 and will replace the previous regulations.