

# **Guidelines for official travel at DTU**

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# Introduction

Official trips undertaken for DTU are subject to the provisions of the Danish Ministry of Finance's circular on the Agreement on Official Travel of 30 June 2000 (*Cirkulære om tjenesterejseaftalen*). The circular describes among other things the rules of reimbursement of additional expenses incurred by employees in connection with official travel, such as expenses for transport, meals, and accommodation.

The current transport, daily diem and percentage allowance rates, etc. can be found in the circular on Adjustment of Rates for Business Travel (*Satsreguleringscirkulæret*). The rates are adjusted each year on 1 January.

These set of rules apply to official trips undertaken for DTU, including:

- Travel bookings - flights, hotel accommodation, and car hire
- Travel insurance
- Reimbursement of expenses on official trips
- Driving your own vehicle

In connection with combined official/private trips, the department must always be able to account for the official and private part of the trip (date and time).

# 1. Paying for and making travel bookings

## 1.1 Flights and hotels

The individual employee/department is responsible for booking travel.

Employees at DTU must always book flights and hotels through the travel provider with whom DTU has entered into a collaboration agreement at any time (special circumstances may apply that may deviate from this agreement - see below)

The traveler must always justify in writing in the travel settlement if he has used another travel agency than the one with which DTU has entered into a cooperation agreement.

The travel agency must also be used by non-employees where it is financially expedient for DTU.

### Especially for hotels:

Hotel means paid overnight accommodation in connection with an official DTU paid trip.

Examples of special circumstances that justify use of another provider than the above selected travel provider:

- The conference provider has an agreement with hotels that can be used as long as the hotel allowance specified in the [Circular on Adjustment of Rates for Business Travel \(Satsreguleringscirkulæret\)](#) is not exceeded unnecessarily
- Guest accommodation offered by a university in connection with a visit to the university Airbnb, Home away or similar may be used when staying abroad at the same place for more than one week in connection with e.g. a posting or similar, as long as the hotel applicable rate determined in "Circular on Adjustment of Rates for Business Travel" (Satsreguleringscirkulæret) is not exceeded. Note that there may not be the same security compared to a hotel room, (i.e. that the room is available on arrival). However, documentation for the accommodation must fulfil the [current requirements](#) for receipts.

### Especially for flights:

All travel must be booked on Economy, unless special circumstances apply:

- On long flights (above 6 hours non-stop from departure till arrival) a higher ticket category (e.g. business class) may be booked provided the traveller has a work performance less than 12 hours after landing, i.e. participation in a meeting, education, lecture or similar. Work performance in this context is **not** participation in a seminar, conference, exhibition or similar. Often it will be a better solution to depart earlier, even though it may result in an (extra) overnight stay at the destination.
- If the traveller has individual health-care or special needs, which cannot be considered at the lowest fare, a ticket category considering these needs may be used. However, it requires the approval of the Head of Department, who must decide if a doctor's statement is required.
- If in accordance with one of the above reasons, another ticket category than the cheapest has been chosen, the reason must be stated on the travel expense settlement in DTU Fusion.

Flying first class is never allowed.

If flights and possibly connecting journeys are not offered by DTU's travel provider, these can therefore be ordered from another travel provider.

## 2. Expenses on official trips which are reimbursed

### 2.1 Reimbursement

Generally, DTU covers the following expenses, which may be reimbursed in accordance with the circular on the Agreement on Official Travel for DTU employees (Cirkulære om tjenesterejseaftalen for medarbejdere ansat på DTU):

- Travel expenses (to and from your destination)
- Transport between home address and airport/airport and destination (such as hotel or conference venue)
- Accommodation (hotel or apartment)
- Conference fees, etc.

#### 2.1.1 DTU employees

In addition, DTU staff can choose between receiving a daily diem or percentage allowance to cover meals and other minor necessities when undertaking trips involving overnight stays of more than 24 hours' duration:

- Under the **daily diem allowance model**, the allowance received is based on the Danish State's official rates.
- Under the **percentage allowance model**, documented and reasonable expenses for meals are reimbursed, and a percentage allowance is paid to cover minor necessities, cf. the Danish State rules.

The current per diem rates can be seen in [Circular on Adjustment of Rates for Business Travel](#) (Satsreguleringscirkulæret). The daily diem rates are adjusted yearly.

Generally, expenses for meals, local transport and minor necessities covered by the daily diem or percentage allowances must be paid by the employee during the trip.

#### 2.1.2 Non-employees

Please note that for non-DTU employees can only be reimbursed for documented travel, meals, transport and accommodation expenses. Thus, non-DTU employees cannot be paid daily diem allowances or tax-free mileage allowance. Please note that travel, meal, transport and accommodation expenses may not exceed the limits specified in the circular on adjustment of rates for business travel (Satsreguleringscirkulæret).

## 2.2 Transport costs

Public transport should be the primary means of transport on official trips in respect of which expenses are reimbursed. However, private transport may be used if this is deemed the most economical solution for DTU, provided there is a reasonable balance between purpose and cost. It is up to the departments to decide which is most economical in each case.

### 2.2.1 Car hire

In exceptional cases, car rental may be used if deemed the most economical solution for DTU. It is up to the departments to decide which is most economical in each case.

### 2.2.2 Fines etc.

DTU does not cover fines in any form. Fines of all kinds such as speeding fines, parking fines, and ticket fines on buses/trains are regarded as private expenses, which must be paid by the person who is given the fine – even if the fine is issued during working hours.

## 2.3 Trips lasting less than 24 hours

In connection with official trips which do not involve overnight stays, or which last less than 24 hours, additional expenses for three main meals a day are reimbursed as well as transport costs and reasonable additional expenses for minor necessities according to vouchers submitted. Thus, no daily diem or percentage allowance is granted for such official trips.

## 2.4 Accompanying spouse/partner

DTU does **not** cover travel expenses for accompanying spouses/partners.

# 3. Driving your own vehicle

Mileage allowances are paid in accordance with the rules set out in the Danish Ministry of Finance's Circular on the Agreement on Official Travel (*Cirkulære om tjenesterejseaftalen*).

## 3.1 Low-rate mileage allowance

According to Section 14 of the Agreement on Official Travel, in principle driving your own private car or private motorbike entitles you to a mileage allowance based on the Danish State's low rates. It should be noted that mileage allowances for driving abroad are always based on the low rate. The mileage allowance for driving for the Danish State in excess of 20,000 kilometres a year is also based on the low rate.

## 3.2 Authorization to drive at high-rate

A high-rate mileage allowance may be authorized for driving up to 20,000 kilometres a year. It is the individual department, which issues the authorization.

A high-rate mileage allowance may be granted to employees in specific positions associated with regular driving on a large scale and/or of a special nature in private car or private motorbike.

- **'Regular driving'** is defined as follows:

*The authorization can only be issued to employees who are expected to engage - in any one calendar year - in work-related driving at least once a month, i.e. at least twelve trips a year. If driving authorization is given for a shorter period, the required amount of driving is reduced*

*proportionately, i.e. to be granted authorization for a six-month period, the employee must be expected to undertake at least six trips.*

- Driving of a **'special nature'** is defined as follows:  
*All regular driving to meetings with external partners, in connection with research and teaching activities as well as regular driving between DTU's own locations.*

The authorization **cannot be general** and can **only be issued to individuals**. The driving must be necessary or expedient for the running of the department, or of similar importance to the conduct of a research project or the like. The Head of Department decides whether the above conditions for granting a high-rate mileage allowance are fulfilled.

Employees cannot be forced to use their own vehicle. Whenever the need for transport arises, the means of transport, which is most economical for DTU must be chosen to ensure that a reasonable balance is always struck between purpose and cost. It is up to the departments to decide when the conditions have been fulfilled.

### 3.3 Rates

The applicable rates can be seen from the [circular on adjustment of rates for business travel \(Satsreguleringscirkulæret\)](#). The rates are adjusted each year on 1 January, and the departments are notified of all adjustments.

### 3.4 Start and/or end point when travelling in your own vehicle

The general idea is that mileage allowance should cover additional costs incurred by employees who are required to drive to locations other than their ordinary place of work. Efforts should therefore be made to ensure that employees neither profit nor have additional expenses because of such driving.

Driving is considered to start and end at the place of work. However, in cases where the trip starts and/or ends at a different location (often the employee's home address), this may - depending on the individual circumstances - be used for the calculation.

Whether or not the employee's home address can be used as the start and/or end of the journey depends on the means of transport normally used by the employee. If the employee normally uses his or her own car to get to work, only the additional cost associated with driving the extra kilometres over and above the kilometres normally driven to and from work by the employee will be reimbursed. However, if the employee normally travels to work by train, the journey from his or her home address can be covered because the cost of going by car is an additional cost over and above going by the usual means of transport.

#### *Example:*

*An employee normally drives 10 km to and from work on a daily basis in his or her own car, and has to undertake an official trip involving 50 kilometres of driving. The 2x10 kilometres normally driven must then be deducted, and the additional 30 kilometres of driving are reimbursed.*

*However, if the employee travels to and from work by train every day, the full 50 kilometres can be reimbursed because the whole car journey will be seen as an additional cost.*

### 3.5 Reporting to the tax authorities

It is the employees' own responsibility to report to the tax authorities (SKAT), if they are normally granted a deduction for transport between home and work because they travel more than 24 kilometres to and from work each day. You cannot both get a deduction for transport between home and work and a travel allowance. The deduction for transport between home and work entered in the employee's preliminary income assessment or annual tax statement must therefore be reduced by the number of days, on which he or she receives compensation in the form of a travel allowance.