Expense reimbursement

Reimbursable goods

What can be reimbursed?

Advertising

e.g. flyers, posters, social media campaigns

Bahncard

If you buy a BahnCard privately and also use it for business trips or travel to job interviews, you can claim the costs as income-related expenses. It is important to list the journeys for business trips and trips for job interviews. To do this, a logbook must be kept showing the price of the regular ticket on one side and the price of the ticket with the Bahncard on the other. If the sum of the regular fares exceeds the reduced fares including the Bahncard, you can have the Bahncard reimbursed from your budget.

You only need to enter as many journeys until the costs without BahnCard exceed the costs with BahnCard. After that, no further listing is necessary.

You can find a **travel log template** in Mein.Smart under Allgemeine Infos - Mitglieder\Formulare_Forms\Fahrtenbuch_Bahncard.

Please sign this file and send it to us together with your reimbursement request.

Catering

for the participants of project-related events

Contracted services related to your activity

- reimbursment of an invoice that has already been paid by you, or
- direct payment from your budget to the third party

For more information go to the chapter Direct payments to third parties.

Deutsche Bahn tickets

Due to a restructuring at Deutsche Bahn, tickets are no longer considered sufficient document for reimbursment throguh the employer. Instead, Deutsche Bahn generates a corresponding invoice for each ticket.

This means that we can no longer accept Deutsche Bahn tickets as receipts. If you are traveling as part of your activity with Smart, we ask you to enter the Smart address as the billing address directly in the DB portal (you should change it once you use the DB portal for private tickets).

You can receive invoices from DB via this link: https://www.bahn.de/buchung/meine-reisen

Hospitality costs

In the case of entertainment or hospitality costs ("Bewirtung"), 70% of the net amount and the full input tax are reimbursed. At least two people must have dined (meals for individual persons can only be reimbursed via the travel expenses).

In order to reimburse hospitality expenses, we need a completed hospitality receipt ("Bewirtungsbeleg") with the names of the persons served and your signature. You can obtain the relevant form from the restaurant, alternatively you can find it in your mein.Smart folder and here.

> Please note: Tips that are not listed on the receipt will not be reimbursed.

Insurance for project-related activities

- for project-related activities or events
- only with Smart address

Material costs

Office supplies, copies, printouts

Postage

Pre-paid cards (mobile phone)

A cell phone contract / subscription cannot be reimbursed.

Professional training

 (if related to the activity carried out through Smart)

Rent for workspace

- Rent for workspace, co-working space, rehearsal room (no shared private/professional spaces or home office).
- We require receipts of the bank transfers as well as the rental contract.

Specialist books, professional magazines

Subscriptions

- up to 50 Euro/month
- Smart address is obligatory on the invoice

Technical and high-value goods

- A usage agreement must be signed with Smart for certain high-value goods, for example:

1. Laptops, PCs, monitors, servers, etc.
2. Cameras, televisions, projectors
3. Cell phones
4. High-quality tools and technical equipment

- Please note that goods reimbursed via Smart are **not** insured against damage or loss.
- At the end of your employment you will have to buy the goods back from Smart, so that they can become your private commodity.

> High-value and technical equipment can only by reimbursed upon prior consulation with Smart. Please come to our Q&A Session via Teams or arrange a phone call appointment to get more information.

Transportation costs including fuel

Work clothing

protective clothes or uniforms for professional use

What cannot be reimbursed?

- Costs that are not related to an order processed via Smart or the activity carried out at Smart
- Shared private/professional spaces or home office costs
- Bookkeeping, tax consultancy and legal costs
- Public transport subscriptions/season tickets (such as a "BVG" Abo) and single tickets for public transport in your place of residence
- Travel to the Smart office (Wilhelmstr. 150, 10963 Berlin)

> As an alternative to a BVG ticket, you can use the Deutschlandticket as a job ticket via your Smart Budget. You can find more information on this in the chapter Other benefits of your Smart employment.

> If you cannot find your expenses on this list, please ask us via e-mail (members@smartde.coop) whether the costs can be reimbursed.

1. Step: Entering receipts

Uploading receipts

Here you can upload receipts that you have paid yourself. If an invoice is to be paid by Smart, you must create it as a direct payment.
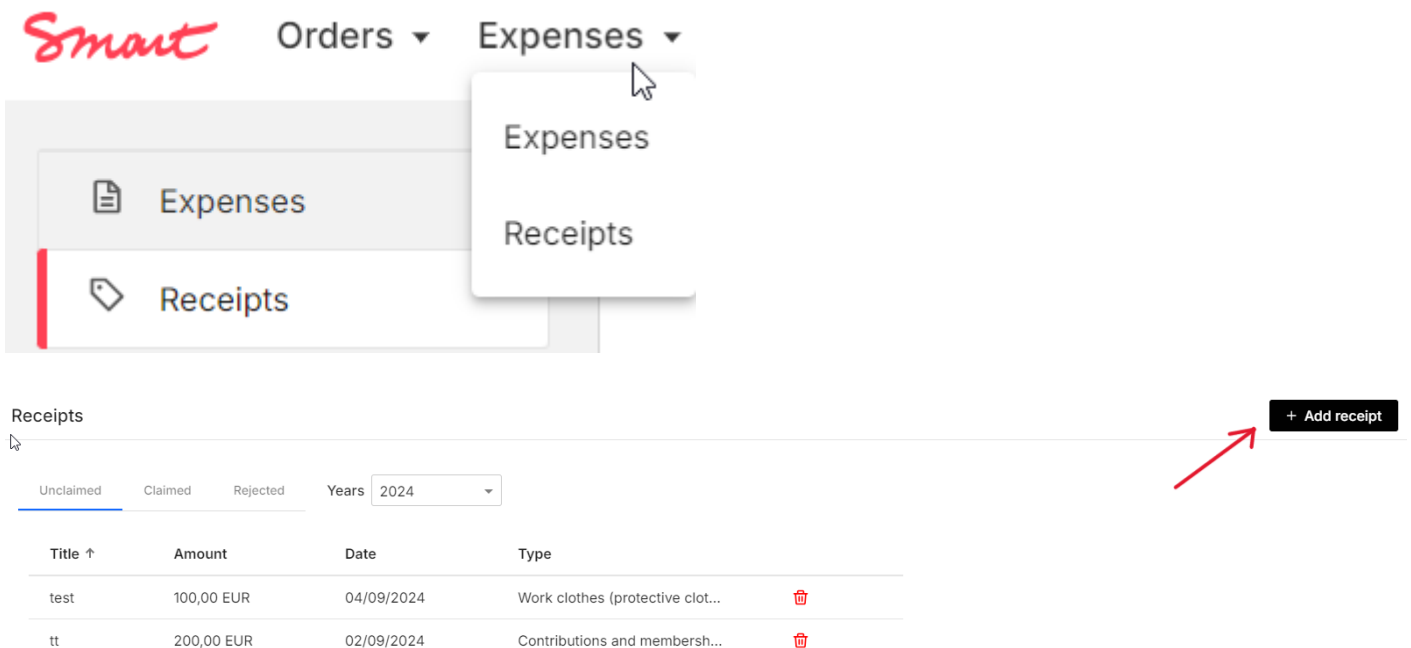
1) Make sure that **Smart is the customer on the receipts**. Depending on which company you are employed by, the details are as follows:

SMartDe eG, Wilhelmstraße 150, 10963 Berlin, VAT-ID: DE302421357

Smart Bildungswerk gGmbH, Wilhelmstraße 150, 10963 Berlin

- For gross amounts of **less than EUR 250**, it is possible that no customer appears on the receipts. These receipts can also be submitted.
- Accommodation costs and tickets can be in the name of the employed member

2) Go to "**Expenses > Receipts**" in the Smart Portal and add receipts.

3) Upload the receipt and fill in the required fields with information from the receipt. The title is for recognition purposes and should be meaningful to you.

4) When you are finished, you can save the receipt. You will now find it in your voucher list.

Please note: If you submit receipts to Smart and the costs are reimbursed via an expense reimbursement, you cannot use the same receipt in your income-related expenses or in your income/expenses statement.

Please only submit receipts for a closed period. (For example, separately for the years 2023 and 2024)

Step by step in the Portal:

Uploading files

The portal supports the file formats .pdf and .jpg, so if invoices or documents are uploaded, they should be in these formats. It is also important to note that only one file can be uploaded. Therefore, multi-page documents must be saved as .pdf. If you do not have a scanner but only a smartphone, we recommend installing a scanning app (e.g. Adobe Scan).

Title of the Receipt

The title of the receipt will appear in your list when you select receipts for expense reimbursement, so it should be assignable and recognizable. For recurring receipts, it may be useful to make a time assignment, e.g. "Name-2023-July".

Type of receipt

You can choose a category of your reimbursement from the drop-down list. Read on about reimbursable goods here.

We will check your entry and adjust it if necessary.

Information on the receipt

The details of the **supplier** (company/person issuing the invoice), the **total amount of the invoice**, the **currency** and the **VAT** rate can be found on the invoice. If several VAT rates are stated, "Mixed VAT" can be selected.

The "**Invoice date**" refers to the date on the invoice.

In the **Description** field, you can briefly explain to the Smart Team what the invoice is about, especially if it is not clear from the invoice.

Managing receipts

Receipts by Status

You can find the receipts in the portal in different lists, depending on the status they are in.

Not submitted: These are receipts that can still be used for expense reimbursements.

Submitted: These are receipts that are part of an expense reimbursement either pending confirmation at Smart or has been accepted and paid out.

Rejected: These are receipts that, for various reasons, cannot be accepted. You can view them here and, if the legal requirements are met, use them for your own tax return or income-expenditure statement.

The lists can be sorted by any column and can be viewed on a per-year basis. You can view individual receipts by double-clicking on the corresponding row.

Title	Amount	Date ↑	Type	
tt	200,00 EUR	02/09/2024	Contributions and membersh...	🗑
test	100,00 EUR	04/09/2024	Work clothes (protective clot...	🗑

Deleting Receipts

You can delete receipts that have not been submitted at any time by clicking on the symbol at the far right in the respective row.

Title ↑	Amount	Date	Type	
test	100,00 EUR	04/09/2024	Work clothes (protective clot...	🗑
tt	200,00 EUR	02/09/2024	Contributions and membersh...	🗑

Receipts and Invoices

> Receipts without detailed invoice details can be issued for smaller amounts up to €250 gross (including VAT). For amounts exceeding €250, we always require a proper invoice.

The following information is required on the invoice:

1. Our billing address:
   - SMartDe eG, Wilhelmstraße 150, 10963 Berlin, or
   - Smart Bildungswerk, Wilhelmstraße 150, 10963 Berlin
2. Supplier's address
3. Supplier's tax number
4. Sequential invoice number
5. Invoice date
6. Invoice amount
7. For VAT exemption, provide an appropriate justification, e.g., "Due to the small business regulation according to §19 UStG, no VAT is shown."
8. IBAN and BIC of the supplier
9. Description of services and the timing or duration of the service

Please note: Invoices that do not comply with these requirements cannot be processed for payment by the accounting department of SMartDe eG.

Below, you will find an example of how an invoice should look:

SMartDe eG
Herrn Max Mustermann
Wilhelmstr. 150
10963 Berlin

Firmenname
Musterstraße 51
12345 Stadt

Tel.: 0211 12345 67
E-Mail: info@domain.de
Internet: www.domain.de

Steuernr.: 10/111/1234

Rechnung

Rechnung Nr. 2023-08-1001

Datum: 07.08.2013
Leistungszeitraum:
Juli 2023

Pos	Leistung	MwSt.	Einzelpreis	Anzahl	Gesamtpreis
1	Text der ersten Position Mehrere Zeilen sind möglich…	19 %	120,00 EUR	2	240,00 EUR
2	Text der zweiten Position	19 %	98,00 EUR	1	98,00 EUR
3	Text der dritten Position	19 %	12,00 EUR	2	24,00 EUR

"Umsatzsteuerfrei nach §19 UStG - Kleinunternehmerregelung"

Der Gesamtbetrag ist ab Erhalt dieser
Rechnung zahlbar innerhalb von 7 Tagen
ohne Abzug auf folgendes Konto:

Nettobetrag:	362,00 EUR
zzgl. 19 % MwSt:	68,78 EUR
Gesamtbetrag:	**430,78 EUR**

Max Mustermann
DE12 1002 1002 1002 1002 12

2. Step: Submit reimbursement of expenses

Combine several receipts and submit them for reimbursement. Receipts can be collected in expense reimbursements and sent to the Smart team if there is sufficient budget.
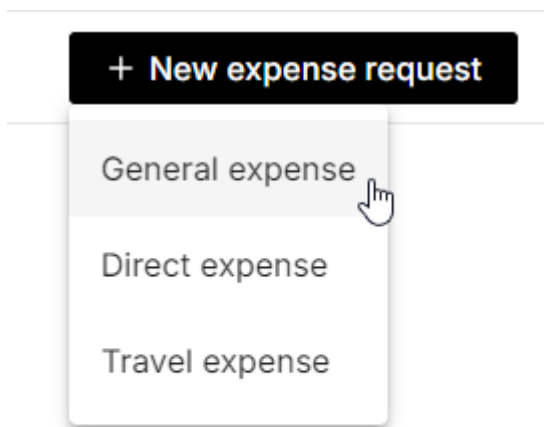
Submit expense reimbursement

The costs for your expenses will be transferred to the account specified in your profile via the expense reimbursement. If you have changed your bank details, check that the information is still correct.

You cannot upload invoices in the expense reimbursement, you should do this before you start filling out this form. You can find out how to do this here.

 You can open the form by going to the correct page in the **Reimbursement of expenses** menu and clicking on the button shown below. You must then select **Reimbursement of expenses** again.

Select budget
You may have more than one budget at Smart, so please select one. You can find more information on this in the "Manage employment" chapter. It makes sense to check in the respective budget whether you have an "Available budget for expenses" and to contact the Smart team if you need support with your budget planning.

Description

The Description field is used to recognize the reimbursement of expenses. It is not a relevant field for the Smart Team, so you can fill it in as you wish.

Add receipts

If you click on the "Add" button, you will be shown the receipts that you have already saved but not yet submitted. So there is no risk of submitting something twice.

You must place a checkmark in front of the selected receipt and then select "Add" again.

Receipts

Select one or multiple Receipts linked to this Expense

Search	Add

Date	Name	Type	Gross
	No items on this list		

Gross and net amounts

The form will show you two amounts before you submit it. The calculation is based on the information in the receipts. Please note that the receipts and in particular the VAT rates will be checked again by the team before the expense reimbursement is released, so there may be changes.
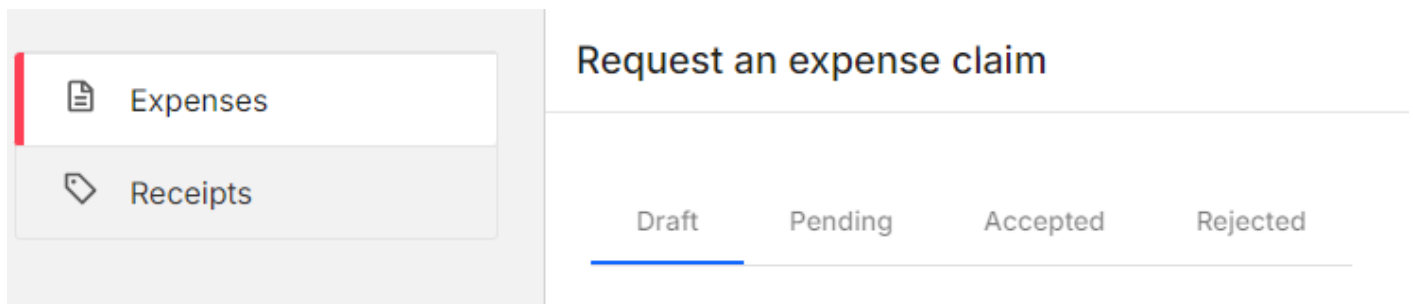
The **gross amount** refers to the sum that is transferred to your account.

The **net amount** refers to the sum that is debited from your budget.

Checking the status of expense reimbursement

In the "Expense reimbursements" view, there are 4 statuses. This allows you to see at a glance which status your expense reimbursements are in.

1) Drafts

Here you can save your expense forms before sending them to Smart and edit them at a later date.

2) In progress

These forms are currently being processed by the Smart team. You will receive an e-mail notification if the expense reimbursement has been **rejected**.

3) Confirmed

Here you will find all confirmed and paid expense reimbursements

4) Rejected

 Here you will find the rejected expense reimbursements. You will receive an e-mail notification if the expense reimbursement has been rejected