Expense reimbursement

- Reimbursable goods
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  - Managing receipts
  - Receipts and Invoices
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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

- reimbursement 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 proof of purchase. Instead, Deutsche Bahn now issues a corresponding **invoice** for each ticket.

This means that we can no longer accept Deutsche Bahn tickets as receipts. If you are traveling for work with Smart, please enter the Smart address as the billing address in the DB portal. You can access your DB invoices via this link: https://www.bahn.de/buchung/meine-reisen

Please note: If you also want to use the DB portal to purchase tickets for private travel, you should change the address before making the purchase.

Please note that we cannot reimburse local public transport tickets or subscriptions for travel within your place of residence or to/from the office.

Hospitality costs

At least **two people** must have dined (meals for individual people can only be claimed via travel expenses), and at least o**ne person must not be employed by Smart**.

To claim hospitality expenses, we need **a completed hospitality receipt** with the names of the people entertained and your signature. You can obtain the relevant form at 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

- Invoices for co-working spaces, room hire and rehearsal rooms may be submitted.
- If there is a tenancy agreement, the costs can only be reimbursed if a sublease agreement is signed between Smart and the member. You'll pay the rent every month and request a reimbursement through the "Expense reimbursement form". Sample sublease agreement.doxc.

Specialist books, professional magazines

Subscriptions

- up to 50 Euro/month
- Smart address is obligatory on the invoice
- Public transport subscriptions cannot be reimbursed, but as an employed member, you can purchase a Job Ticket through Smart. More information here.
- Expenses related to your living space cannot be reimbursed (e.g. internet, electricity, insurance, etc.).

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.

Transportation costs including fuel

Work clothing

protective clothes or uniforms for professional use

What cannot be reimbursed?

- Invoices that show an address other than SMartDe eG/Bildungswerk, Franz-Mehring-Platz 1, 10243 Berlin.
- Invoices for amounts over 250 EUR that do not show an address.
- Invoices for amounts over 250 EUR that include foreign VAT.
- 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 (Franz-Mehring-Platz 1, 10243 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.

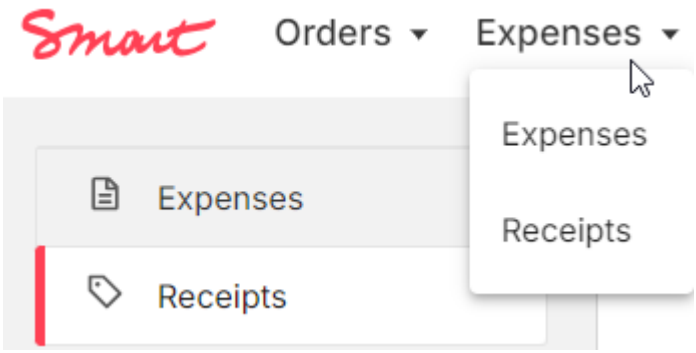
1) Make sure that **Smart is the customer on the receipts**. Depending on which company you are employed by, the details are as follows:

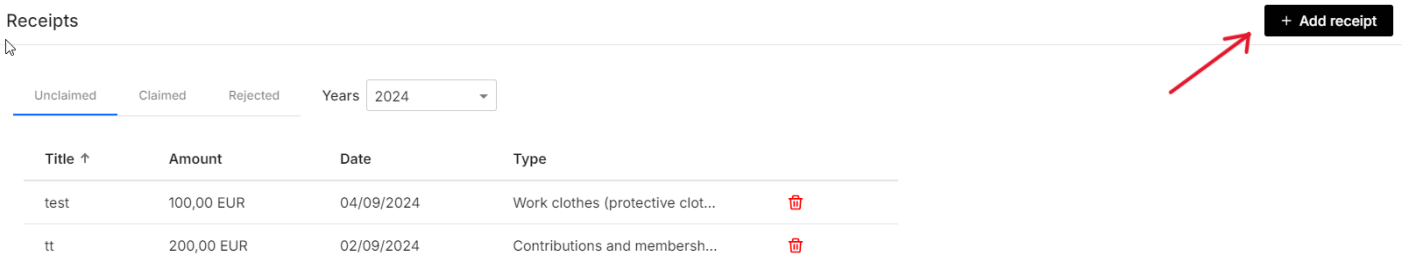
SMartDe eG, Franz-Mehring-Platz 1, 10243 Berlin, VAT-ID: DE302421357

Smart Bildungswerk gGmbH, Franz-Mehring-Platz 1, 10243 Berlin

- For gross amounts below EUR 250, it is possible that no customer appears on the receipts. These receipts can also be submitted. If they show your private address, then they can't 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 list of receipts.

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 in one expense form for a closed period. (For example, one for expense form for receipts from 2026 and one expense form including receipts from 2027)

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 or Preview for Iphone/Mac).

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-2026-July".

Type of receipt

You can choose a category matching your expense 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

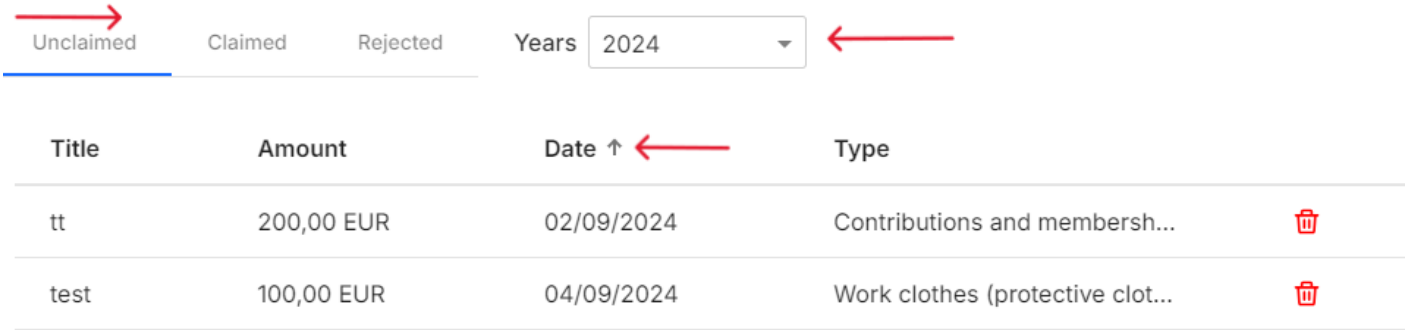
You can find the receipts in the portal in different lists, depending on the status they are in.

Unclaimed: These are receipts that can still be used for expense reimbursements. You have uploaded them in the Portal, but you haven't yet submitted them as part of an expense reimbursement form. The Smart admin team can't see these expenses.

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

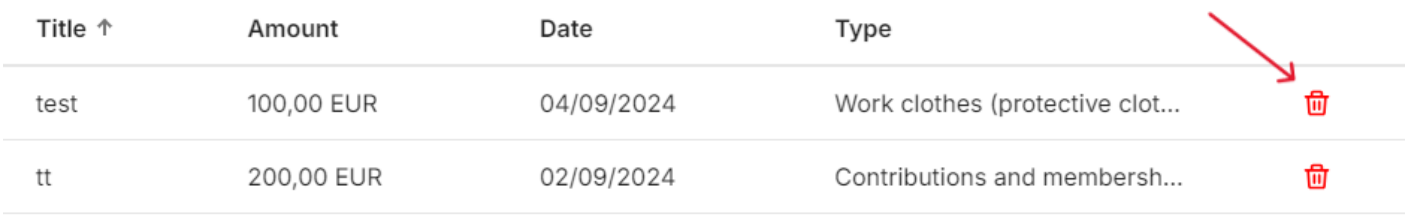
Rejected: These are receipts that, for various reasons, cannot be accepted. You can view them here and, if the legal requirements are met, use them for your own tax return or income-expenditure statement.

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.



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.



Receipts and Invoices

The following information is required on the invoice:

1. Our billing address:
   - SMartDe eG, Franz-Mehring-Platz 1, 10243 Berlin or
   - Smart Bildungswerk gGmbH, Franz-Mehring-Platz 1, 10243 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:

Insert here the address
of SMartDe eG

SMartDe eG
Herrn Max Mustermann
Wilhelmstr. 150
10963 Berlin

Don't forget the tax number

Firmenname
Musterstraße 51
12345 Stadt

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

Steuernr.: 10/111/1234

Rechnung

Service period is
mandatory on the invoice

Rechnung Nr. 2023-08-1001

Datum: 07.08.2013
Leistungszeitraum:
Juli 2023

Always include a description of service

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

If the invoice is issued without VAT, e.g. because of the small busines regulation, you should include the correct paragraph too:

"Umsatzsteuerfrei nach §19 UStG - Kleinunternehmerregelung"

Don't forget bank account details

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

Max Mustermann
DE12 1002 1002 1002 1002 12

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

2. Step: Submit reimbursement of expenses

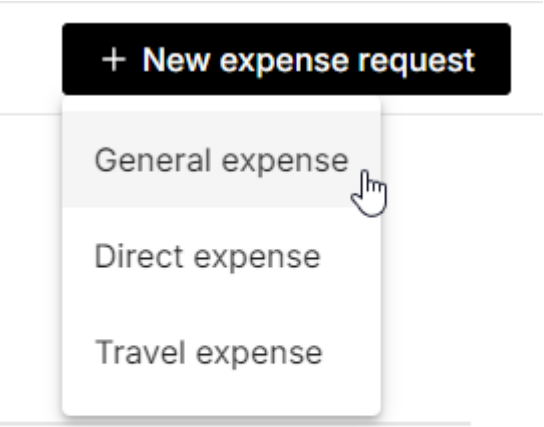
Combine several receipts and submit them for reimbursement. Receipts can be collected in expense reimbursements and sent to the Smart team if there is sufficient budget.

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 before sending the request.

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. It makes sense to check in the respective budget whether you have enough available "budget for expenses" and to contact the Smart team if you need support with your budget planning.

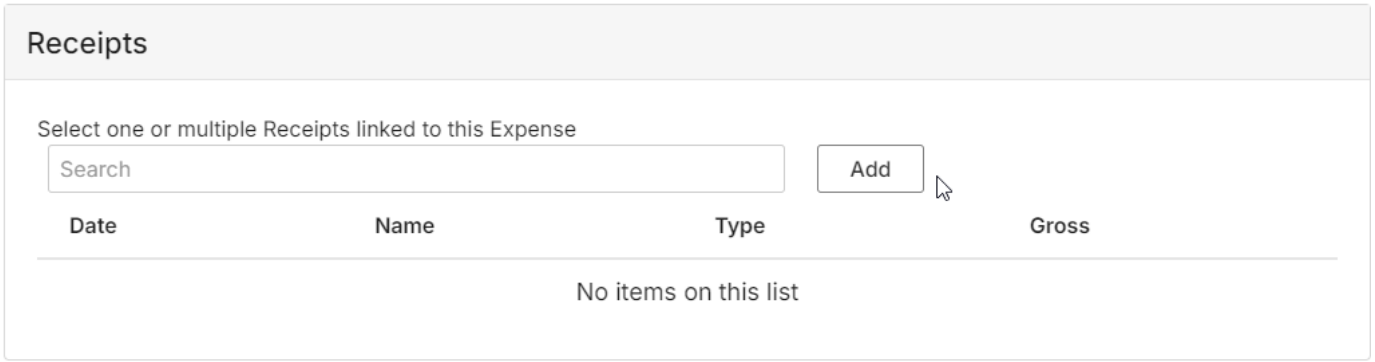
Description

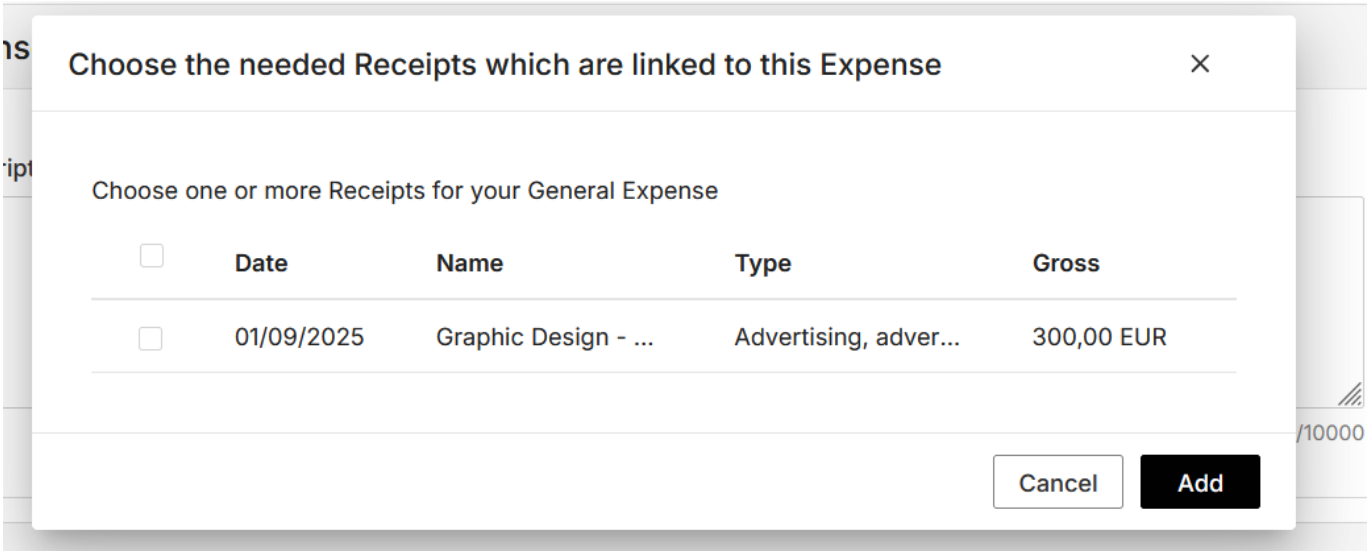
The Description field is used to recognize the reimbursement of expenses. It is not a relevant field for the Smart Team, so you can fill it in as you wish.

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.





Gross and net amounts

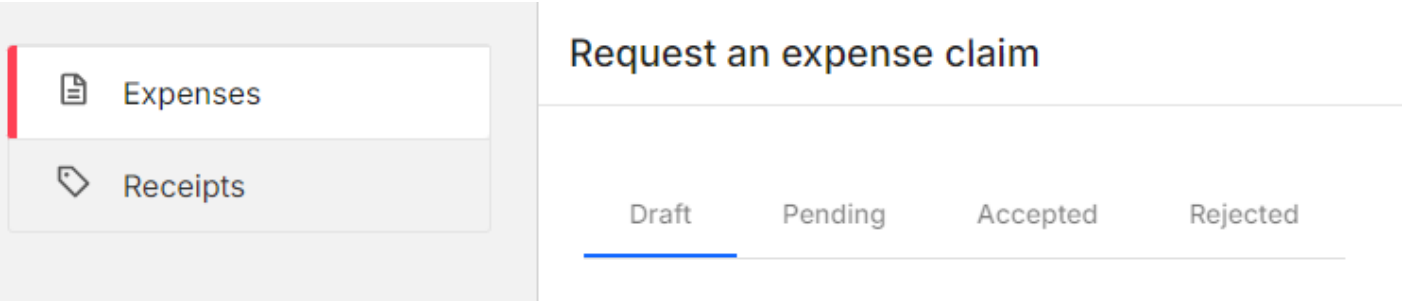
The form will show you two amounts before you submit it. The calculation is based on the information in the receipts. Please note that the receipts and in particular the VAT rates will be checked again by the team before the expense reimbursement is confirmed, so there may be changes.

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) Pending

These forms are currently being processed by the Smart team.

3) Accepted

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