

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 for this as income-related expense. In that case it is important to keep track of the business trips and journeys for job interviews.

For this purpose, a travel log 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 fare exceeds the discounted fare including the BahnCard, you can have the BahnCard reimbursed from your budget.

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 document for reimbursement through 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

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 be reimbursed upon prior consultation 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.

Revision #1

Created 29 August 2024 09:15:15 by Maja

Updated 29 August 2024 09:22:25 by Maja