Travel expenses

- Per Diems
- Submitting travel expenses

Per Diems

What you need to know in a nutshell:

- The reason for the trip must be business-related and connected to an order that was invoiced via Smart.
- Please submit your travel expense reimbursement requests to us promptly and by the end of the following month.
- Please submit receipts and invoices for travel expenses such as **transporation tickets, train tickets and plane tickets** via expense reimbursement. The **travel expenses** form only calculates the **flat-rate travel expenses, such as per diems, accommodation allowances and mileage allowances** in direct connection with a completed assignment.

Per Diems

Per Diems are fixed lump sums that Smart can reimburse as an employer without invoices.

Meal expenses
The reimbursement of travel expenses can also be used to claim the legally regulated additional expenses for meals (Per Diems). These are lump sums for business-related travel. For an absence of at least 24 hours within Germany, the rate is **28 euros, and 14 euros for the day of arrival and departure.** The rates are reduced if meals were included by your hotel as part of the overnight stay. Different rates apply for international travel depending on the destination. Our team will calculate the right rate for your travel, you can also find it here for your reference.

Accommodation allowance
Smart calculates your accommodation allowance based on your travel details. For domestic travel the accomodation allowance amounts to **€20 per night**. You can find flat-rate accommodation costs for international destinations here.

Km allowance

The **flat rate per kilometer** for travel with your own car is 0.30 EUR / km.

> We can only pay out the officially set flat rate per kilometer. If your client has offered you a higher amount / km, we can invoice the amount. However, you can only be reimbursed the 0.30 EUR / km from your Smart budget.

Smart makes it easier: Use lump sums for business trips

If you went on a business trip as part of your Smart order, you can submit travel expenses for meals and accommodation per diems easily and without receipts via the Smart Portal instead of collecting individual receipts for meals and hotels.

For example: If you travel to Paris for a Smart assignment, you can be paid up to EUR 54 for meals and up to EUR 191 for overnight stays per full working day, free of income tax and social security contributions (provided you have sufficient funds in your budget and are employed by Smart). You can find the chart with all flat rates here.
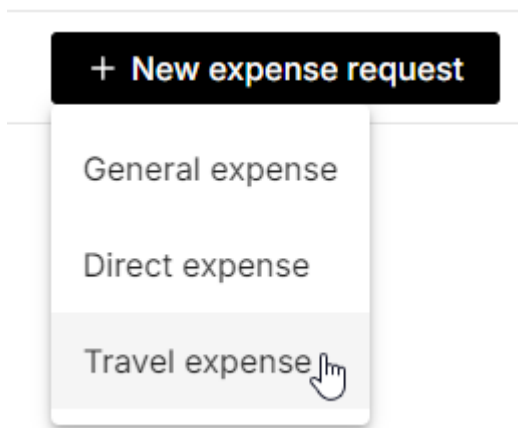
Submitting travel expenses

Please submit receipts and invoices for travel expenses such as **transportation tickets, train tickets and airline tickets** via the expense reimbursement form. The travel expenses form only calculates the flat-rate travel expenses, such as **per diems, accommodation allowances and mileage allowances** directly related to a completed assignment.

> Submitting tickets from **Deutsche Bahn**? Please read also these information under Deutsche Bahn tickets.

> Travel expenses are paid out with the salary and can be submitted after the end of the trip. Travel expenses submitted by the **10th of the month** can still be included in the salary payment for the current month. Travel expenses received later will not be taken into account until the following month.

In the "Reimbursement of expenses" menu item, there is a button with several options for creating new expense reimbursements at the top right. Choose the option **travel expense** here.

Travel expenses step by step:

Choose a budget
The first step is to select the budget that will manage your employment and the order for your trip.

Budget   Choose option ▾

          Smart Genossenschaft

Total   Smart Bildungswerk

As soon as you have selected the budget, you can also see what amount is currently available. As travel expenses are part of salary payments, an exception applies here. Travel expenses can also be requested if the budget is insufficient.

Country of departure and country of destination

As the business trip should always start from Germany, the country of departure will be Germany at the beginning.

The destination country of your trip is always the country to which the trip is going. For example, you have a business trip Berlin-Vienna-Berlin, then the country of arrival would be Austria. If the business trip is within Germany, the destination country is Germany.

> It is not possible to choose multiple destinations in one travel expenses form. In case you want to add a reimbursement of a tour with mutliple stops on the way, please fill out a separate travel expense form for each part of your trip.

The countries are sorted alphabetically and some cities are also in the list, as different travel expense rates apply there than in the rest of the country.

Destination

As the dropdown for the country of arrival may only indicate the country, the exact destination is entered here. Enter the city here, e.g. Stuttgart or Salzburg.

Start and end of the trip and reason for travel

Here you enter the departure time from home and the exact time and place from which the journey begins. The same applies to the end of the trip (when you return home or end the business trip).

In the case of a business trip from which you go on vacation immediately, the business trip would end at the end of work on the assignment.

Write a reason for the trip under "Reason for the trip" if this is not clear from the combined order.

Border crossings

If you are traveling abroad, the form additionally includes fields for border crossings, which are used for the accurate calculation of daily allowances.

Border crossing by **car and train**: Time of the actual border crossing.

Border crossing by **airplane**: Time of departure in the departure country and time of landing in the departure country.

Mode of transportation

The selection of bicycle and motor vehicle/car enables the calculation of mileage reimbursement. We recommend keeping a travel log, even though your inputs here will be incorporated into an unalterable PDF.

Food and Drink

Smart can only reimburse you for daily allowances if your meal expenses have not already been covered elsewhere.

Regular activities at the same location: For instance, if you work at the same location every Monday, you can only receive daily allowances for the first five days. After that, it is considered another workplace.

Irregular activities: If you work irregularly at a location, you can claim daily allowances for up to 15 days per year.

Outside the local area: If it is not reasonable to travel home (over 120 km distance), overnight allowances are also applicable. It is also possible, under certain conditions, to receive daily allowances for a longer period in this case.

Order

The form can only be submitted if the assignment to which these travel expenses belong is selected. This is a control mechanism to verify that it is indeed a business trip with Smart.