

# 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 **transportation 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 accommodation 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.](#)

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