
Regulations for reimbursing travel expenses (Section 20 MTV)
as at 1 January 2025

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Preamble

As a federal enterprise with operations around the world, travel is an integral part of GIZ's service delivery. Travel is, however, by far the largest contributor to greenhouse gas emissions.

GIZ has made corporate climate action a central objective of its corporate strategy. To help it credibly implement its corporate climate management, the objectives and measures of which are set out in the Sustainability Programme 2021 - 2025, GIZ bases its actions on the 'prevent, reduce, offset' cascade for greenhouse gas emissions. This three-pronged approach is the basis for GIZ's actions inside and outside Germany.

Greenhouse gas emissions can be avoided by not making non-essential trips. Where business trips are absolutely essential, emissions can be reduced by choosing low-emission forms of transport or booking categories. Only then should unavoidable emissions be offset.

With this in mind, the company aims to reduce business trips, especially air travel, by approving only those which are strictly necessary. Before a business trip is taken, the decision-making aid provided by the Sustainability Office should be used to check whether the trip is necessary. The need for business travel should be addressed and checked against company-wide guidelines in management-staff dialogue meetings, along with ways of reducing emissions. This is one of the main ways in which we can achieve greater environmental sustainability and strike the right balance between this and the social and economic dimensions of sustainability.

As the travel behaviour of each individual contributes to overall emissions, GIZ welcomes all efforts by members of its workforce to proactively and sustainably reduce emissions when planning and undertaking business trips.

1 General information and scope

1.1 These Regulations set out the rules for planning, approving, conducting and claiming expenses for business trips in compliance with social, environmental and cost-effectiveness criteria.

1.2 These Regulations are binding on all company employees covered by the Collective Bargaining Agreement (according to Section 1 thereof) and for company employees covered by the Collective Bargaining Agreement for Development Workers. Alternative provisions may be stipulated in the contracts of development cooperation trainees (in consultation with the HR Department).

Exceptions to these Regulations may be made in justified exceptional situations. In countries, where SAP Concur has already been implemented, exemptions must not have any impact on the configuration. Details of exceptional situations must be presented in writing to the Travel Management Team in the HR Global Section of the Human Relations Department prior to the business trip for examination and approval. Country directors or commission managers – or, in cases where responsibility for travel expenses claims has been delegated to them, project offices and administrative service units too – examine, approve and document exceptional regulations for business trips

in the country of assignment and cross-border business trips abroad. The granted exemptions must be attached to the travel expense report.

2 Definition of a business trip

A business trip as defined by these Regulations involves a staff member temporarily working at a place other than his/her home and the principal place of work stipulated in the employment contract in order to conduct official business with the company's approval.

Mobile working does not qualify as a reason for a business trip, and any expenses incurred during mobile working will not generally be reimbursed.

3 General provisions

3.1 Duration of a business trip, three-month period

The duration of a business trip (period of absence) shall be calculated as the time between departure from the place of residence or the principal place of work at the start of a business trip, and the arrival at the same on completion of the business trip.

The tax-free reimbursement of additional expenses for subsistence is limited to the first three months at the same place of work abroad (i.e. a three-month period applies). This three-month period starts when the staff member attends the place of work abroad once at least three days a week. The tax-free reimbursement of additional expenses for subsistence can then only be paid out again following an interruption of four weeks in attendance at the place of work abroad, in other words if the staff member has not attended the place of work abroad for four weeks (Section 9 paragraph 4a of the German Income Tax Act (EStG)). The reasons for the interruption are irrelevant; only the duration of the interruption is relevant.

3.2 Approval of a business trip

Business trips must be approved in advance by the line manager once the need for the trip has been discussed at a manager-staff dialogue meeting.

In the absence of the line manager, approval of the line manager's deputy must be obtained.

3.3 Illness during a business trip

If staff members fall ill on a business trip, they will also receive travel expenses for the period of illness. The entitlement to lump-sum subsistence and overnight accommodation allowances will lapse in cases where they receive in-patient care in a hospital/are admitted to a rehabilitation clinic.

3.4 Credit cards (corporate card) and advance payments for business trips

On request, GIZ shall provide staff members with a company credit card (corporate card) solely for official use in order to settle travel expenses incurred during a business trip (e.g. for hotels, rail journeys and taxis). In order to be eligible for a corporate card, the staff member must have a private residence in a country of the European Union.

The corporate card replaces advance payments.

On request, an advance payment amounting to the anticipated costs may be granted by the GIZ country office for travel expenses for a business trip lasting several days.

3.5 Monetary contributions by third parties

If the assumption of travel expenses for company employees is envisaged under partnership contributions, this is permissible. The details must be specified in the travel expense account submitted to GIZ.

Travel expenses for company employees who are members of an official body or are invited to a public event outside the company can be assumed by the inviting party, with the approval of the managers. The approval must be included with the travel expenses claim.

Line managers, in consultation with the Compliance and Integrity Advisory Services, Case Management Section, will decide whether it is permissible for third parties to assume participation fees for attending events that are subject to a charge. The decision must also be included with the travel expenses claim.

Third-party contributions should not exceed the contributions considered permissible in accordance with these Regulations. Higher monetary contributions received by staff members from a third party for the same business trip for reasons other than personal ones (e.g. as a partnership contribution from the country of assignment) shall be deducted from the amount of travel expenses to be reimbursed. If the reimbursement of travel expenses has already been applied for or paid, these must be paid back to the company by the staff members.

3.6 Data protection

By providing travel profile data or applying for a business trip and travel expenses, staff/travellers consent to the processing of their personal data in line with GIZ's Data Privacy Policy on travel management.

4 Accommodation and means of transport

4.1 General information on accommodation and means of transport

The means of transport and the accommodation must be chosen in accordance with the principles of environmental sustainability and value for money. GIZ is committed to the principles of resource conservation, above all the protection of the climate and the environment and therefore requires all staff members to choose the most

climate-friendly means of transport. In accordance with the principle of value for money, any available price reductions (special rates etc.) are to be availed of. For the entire journey, a balance must be struck between climate friendliness, economic efficiency and health aspects.

Travel documents should generally be obtained through GIZ's contract travel agency or the GIZ country office (or through an online booking tool made available by GIZ).

4.2 Accommodation

When booking hotel accommodation, the HRS booking link should be used with the special rates agreed there. The booking link can be found on the 'Business trips' IDA page.

'Green Stay' accommodation in HRS is to be given priority, provided that the costs do not exceed the limits specified in these guidelines.

When booking, or if using an alternative booking site or method, GIZ must be named as the invoicee in order to qualify for the deduction of input tax. Otherwise, accommodation costs can only be reimbursed without VAT.

4.3 Air travel

Air travel is by far the largest contributor to greenhouse gas emissions; only strictly necessary trips should thus be made. Flights should be selected in accordance with environmental and economic principles to an equal extent. In this context, non-stop connections are preferable for short and medium-haul flights (up to six hours), while for long-haul flights (of six hours or more) it may make sense from an environmental perspective to take a connecting flight.

Economy class tickets should generally be purchased for air travel. However, for long-haul flights (journeys of at least six hours excluding interruptions or stopovers), seats can be booked in premium economy class or business class. The continuation of a business trip following overnight accommodation is deemed to constitute an interruption, i.e. each part of the journey is viewed separately. The choice of ticket class is determined by the shortest available connection to or from the contractually specified place of assignment. Rail&Fly services (rail connections to/from the international airport) are not included when calculating flight times.

If necessary for corporate policy reasons, different arrangements may be made in the non-public-benefit business area (InS) in individual cases. GIZ's staff council must be informed.

Staff are not allowed to travel first class under any circumstances.

Managers/staff members responsible for the budget may instruct staff members to use economy class for important operational reasons. The line managers must name the reasons on request.

Managers may approve the use of business class for flights of at least four hours but less than six hours if the choice of business class is advisable for operational reasons (e.g. overnight flights with official meetings scheduled directly on arrival). The reasons

for such exceptional arrangements must be documented in writing and attached to the travel expenses claim. The emissions factor should, however, also be taken into account, since the carbon footprint of business class flights is around twice that of economy class flights on average.

Managers may approve the use of business class for flights of at least four hours but less than six hours if the choice of business class is essential for medical reasons. A medical certificate, which can also be issued by Medical Services, must be presented as evidence of these reasons. The reasons for such exceptional arrangements must be documented by manager in writing and attached to the travel expenses claim.

If GIZ only provides an economy class ticket for a flight of six hours or more (excluding interruptions or stopovers), an upgrade to premium economy class or business class may be obtained using air miles credited to the passenger for previous personal or business trips.

As a rule, air tickets shall be purchased by GIZ. Subject to availability, these arrangements primarily involve fares negotiated by the German Government, where the discount is already included in the invoice.

In exceptional circumstances, where staff purchase their own tickets, the travel expense claim must be accompanied by a written price comparison prepared at the same time as the booking by the contract travel agency or the country office as evidence that the ticket purchased by the staff member is less expensive for the same ticket class. If staff members purchase their own air tickets, and these cost more than the GIZ price offered by the contract travel agency, only the GIZ price will be reimbursed. If the required price comparison is not provided, the GIZ contract travel agency or GIZ country office will determine the maximum reimbursable costs based on the cheapest published fare in the same flight class of the ticket submitted as the ticket required for business purposes.

Staff members shall pay for chargeable seat reservations and luggage transport by airlines themselves – preferably through the airline's website – and claim the costs back as a travel expense.

4.4 Rail

As a general rule, business trips in Germany and neighbouring European countries, and within Europe, that involve journeys of up to six hours (including connection times) should be made by rail.

Subject to managerial approval in writing (this must be attached to the travel expense claim), alternative travel arrangements may be made in justified exceptional cases, e.g. a substantial saving in working time, a tight meeting schedule or the need to care for children up to the age of 13 or other family members requiring care.

First class may be used for journeys of three hours or longer.

Fee-based seating reservations can be settled on provision of evidence.

GIZ staff members who frequently use Deutsche Bahn are advised to use a BahnCard, for the sake of economic efficiency. A BahnCard Business (25/50) can be obtained through the company. It can also be used for journeys that are not business-related. If

the savings made using the BahnCard are less than the cost of its purchase, the member of staff is obliged to repay a corresponding proportion of the amount reimbursed by GIZ for the BahnCard. The BahnCard Business is the property of the company and must be returned on leaving the company.

If a staff member purchases a BahnCard 25 or BahnCard 50, GIZ can only reimburse costs once the cost of the BahnCard has been fully recouped through business trips on behalf of GIZ. If the BahnCard expired more than one year previously, no application for the reimbursement of costs may be submitted.

The BahnCard 100 can only be bought privately by the staff member. If a staff member uses the BahnCard 100, GIZ will reimburse 47.5% of the cost of a normal price rail ticket – based on the corresponding travel expense claims – for permitted business trips within Germany in the corresponding class of the BahnCard. Local public transport costs shall not be reimbursed. Once a privately purchased BahnCard 100 expires, the notional acquisition costs of a private BahnCard 50 for 2nd class travel can be reimbursed if savings amounting to these costs have been made through business trips. However, the aforementioned notional reimbursement must not exceed the acquisition cost of the BahnCard 100.

Season tickets (daily, weekly or monthly tickets) can only be reimbursed if they are the cheapest rail or public transport option and GIZ does not already subsidise or provide reimbursement for them in other ways. Staff members must provide evidence of this to the Travel Expenses Claims section by submitting a calculation of the reimbursement (see form on the 'Business trips' IDA page).

4.5 Use of a private motor vehicle

As a general rule, business trips are to be made primarily by rail.

If a private motor vehicle is used, GIZ shall reimburse the rate permissible under the valid tax law per kilometre for the shortest reasonable road route. All other costs of running the motor vehicle shall be deemed to be covered by the kilometre rate.

For journeys with a one-way distance of more than 200 km, only the costs for the cheapest customary local means of transport (in the cheapest passenger class) will be reimbursed on provision of evidence.

If a private motor vehicle is used for important reasons (e.g. to carry heavy luggage, documents or materials, or if local transport connections are poor, strike/train cancellation), convincing and adequate reasons must be set out to the company.

If no evidence is provided, the motor vehicle allowance can be reimbursed up to a maximum of 200 kilometres.

Pursuant to German regulations on wage tax (LStR), travel expenses may be calculated on a lump-sum basis per kilometre travelled as follows:

- | | |
|--------------------------------|----------|
| • Motor vehicle | 0.30 EUR |
| • Motorbike/scooter | 0.20 EUR |
| • Moped/motor-assisted bicycle | 0.20 EUR |

The country director may set a lump-sum rate per kilometre for the country of assignment that is lower than the tax-deductible rates laid down by German law.

For journeys by sea, the travel expenses for which evidence is provided shall be reimbursed up to the costs of a direct flight between the place of departure and the destination. Notwithstanding this provision, the costs for which evidence is provided shall be reimbursed up to the costs of second-class rail travel for approved journeys by car using a ferry.

If a ferry is used in connection with a business trip made with a private motor vehicle, GIZ shall reimburse the associated costs.

In the case of business trips made with staff members' private motor vehicles that are not agreed with or approved by the managers and, where applicable, the staff member responsible for the budget in advance, the staff members shall bear all concomitant risks.

4.6 Taxi and other forms of transport

If a staff member uses other means of transport (e.g. taxi or other passenger service), the travel expenses for which evidence is provided shall be reimbursed provided that they were necessary for important reasons, e.g. safety, travel at night, persons with disabilities, absence of local public transport, heavy luggage (due to the length of the journey) or the need to carry documents or materials. Convincing and adequate reasons must be given in the travel expenses claim for the necessity of incurring these costs. The use of electric vehicles (EVs) is explicitly welcomed, and any additional costs incurred by staff using an EV are reimbursable. Here, too, however, staff must observe the principle of economic efficiency.

For vouchers related to taxi and other passenger service costs, please ensure that the corresponding VAT rate (reduced VAT rate for distances under 50 km and full VAT rate for distances over 50 km) is indicated on the taxi receipt.

Receipts can be recognised only if they meet the conditions for reimbursing invoices for minor amounts¹.

4.7 Car hire/car-sharing/bicycle hire

When hiring a car or using a car-sharing service, a cost-effectiveness analysis must always be drafted prior to the trip, and this analysis must be attached to the application form for the business trip and to the travel expenses claim. The basis for the calculation is the price of a second class train ticket for business travel (using a BahnCard where applicable). If the price of the car hire is higher than that of the train ticket, the excess costs may only be reimbursed for an important reason (e.g. to carry heavy luggage, documents or materials, or if local transport connections are not good, strike/train cancellation). An adequate and coherent explanation must be provided in writing and attached to the travel expenses claim. When hiring a vehicle, staff are explicitly encouraged to opt for an electric vehicle.

¹ Information on the requirements for invoice for minor amounts can be found in the IDA "Handout Incoming invoices" of the Finance department.

Costs of hiring a bicycle for a business trip can be claimed under the heading 'other travel expenses'. The cost of tickets for taking bicycles on local public transport or Deutsche Bahn can also be reimbursed.

Scooter hire costs are not reimbursable.

For tax reasons, hired vehicles must not be used for private journeys.

4.8 Frequent travel programmes

Staff members should, but are not obliged to, participate in frequent travel programmes as they can help to reduce its overall travel costs.

Reward or bonus points granted under such programmes should be used for future business trips (possibly by transferring them to colleagues) and must not be used for private journeys. Any remaining miles that are due to expire and can therefore no longer be used for business travel should be donated through the airlines' social and sustainable donation schemes.

4.9 Compensation payments

Staff members themselves are entitled to any compensation payments due, e.g. under EU law (regulations on air/train passenger rights) in the event of considerable delays. The company does not lay claim to any such payments. Claims for compensation must be made to the transport operators by the staff members themselves. In this context, legal relationships arise solely between the transport operator and the staff member undertaking the business trip.

4.10 Combining private trips with business trips

As a general rule, if a business trip is combined with a private stay, air travel costs and costs for local business travel at the business destination may be claimed only if the trip is primarily undertaken on GIZ business. Also, the number of leave days or compensatory days off must not exceed the number of days for the business trip. Please note, however, that other regulations may take precedence (e.g. the employer/staff council agreement on assignment planning for hardship posts).

If the private element of the visit exceeds the length of the business trip, only business travel expenses incurred locally at the business trip location can be reclaimed. The costs of travel to and from the country in question are payable by the staff member.

As a general rule, there are no restrictions on combining a business trip with a private stay in the case of travel to the seconded staff member's home country or for staff with 'temporary return' status.

Weekends that lie directly before or after the private stay and days on which the staff member leaves the business destination for private reasons count as part of the private stay.

If a business trip is combined with a private stay, travel expenses shall only be reimbursed for the expenses incurred during the business part of the trip. Any additional

costs incurred as a result of combining a business trip with a private stay must be borne by the staff member.

Staff members must disclose the fact that a business trip is being combined with a private stay. They must provide evidence that the costs of travel to and from the country in question were not higher than if the journey had been undertaken purely for business purposes. For air travel, written confirmation by GIZ's contract travel agency of the price comparison in the same travel class from/to the place of work, and made at the same time as the booking, counts as evidence. If the price comparison is not provided, the GIZ contract travel agency or GIZ country office will determine the maximum reimbursable costs based on the cheapest published fare in the same flight class of the ticket submitted as the ticket required for business purposes.

A comparison of rail ticket prices must be compiled independently.

Where there is an underlying private motive for the flight or rail routes selected, staff members must book the tickets themselves and pay for them in advance. GIZ shall reimburse costs up to the price of the ticket required for business air or rail travel in the same class.

5 Scope of reimbursement of travel expenses

5.1 General information on the scope of travel expense claims

The reimbursement of travel expenses covers the reimbursement of the travel expenses directly incurred on a business trip in relation to:

- travel;
- additional expenses for subsistence;
- costs of overnight accommodation;
- ancillary costs.

In Germany, accommodation costs at business destinations within a radius of 30 km from the place of work generally are not eligible for reimbursement, with the exception of overnight stays in GIZ's own properties.

5.2 Deadlines for settling travel expenses/time limits

Travel expenses are generally to be settled within six weeks following the end of the business trip.

All entitlements to claim reimbursement of travel expenses are deemed to have lapsed at the latest on expiry of the time limit, which is based on the regulations of the applicable collective bargaining agreement. After this time, only tickets that were purchased and paid for by GIZ shall be settled, if vouchers can be provided to prove that the business trip actually took place.

5.3 Obligation to provide evidence of travel expenses

Only original vouchers shall be accepted as evidence of travel expenses incurred (evidence by voucher). In countries where the SAP Concur travel management system has been fully implemented, digital vouchers are sufficient insofar as these are permitted under local legislation.

If proof of receipt is not provided, although this was possible and reasonable, reimbursement of travel expenses is generally not permitted. Only in exceptional cases, when invoices are not usually issued abroad, can the costs be settled via self-prepared expenditure vouchers.

6 Reimbursement of additional expenses for subsistence and of accommodation costs

Accommodation costs will generally be reimbursed upon presentation of evidence, or a lump sum will be paid; additional costs for subsistence shall be reimbursed on a lump-sum basis.

GIZ can set lump-sum subsistence and overnight accommodation allowances in Germany and abroad that are lower than the tax-deductible rates laid down by German law. Specifically, it can do this if GIZ or a third party acting on GIZ's behalf provides free full or half-board accommodation, or if based on local knowledge, the additional costs for subsistence and/or accommodation are lower than the lump-sum subsistence and/or overnight accommodation allowance.

For tax reasons, it is not permissible to increase the lump-sum subsistence and overnight accommodation allowances established by the German Federal Ministry of Finance. The responsible GIZ country office examines the applicable tax regulations and ensures compliance with those regulations in the country of assignment; the lump-sum amounts established by the Federal Ministry of Finance represent the upper limit.

6.1 Subsistence

For business trips, the additional costs for subsistence shall be reimbursed for each calendar day on which staff members are away from their place of residence and their principal place of work by the payment of a lump-sum subsistence allowance.

In Germany

- For a one-day assignment outside the principal place of work and an absence of more than eight hours, 14,00 EUR.
- For assignments outside the principal place of work lasting more than one day and including overnight accommodation:
 - For the day of arrival and departure, irrespective of the period of absence, 14,00 EUR.
 - For each interim day, 28,00 EUR.

For cross-border business trips, costs are reimbursed in accordance with the tax-free, lump-sum subsistence allowances for the country in question that are stipulated by the German Federal Ministry of Finance.

If a staff member conducts several business trips on the same calendar day, the periods of absence for the individual trips shall be added together.

Meals which are provided to the staff member as usual subsistence on the occasion of or during a business trip, either by the company or by a third party at the company's instruction, must be stated accordingly in the travel expenses claim. This includes any meals provided free of charge in an aircraft and any meals taken in the business lounge. The full lump-sum subsistence allowances shall be reduced based on the statutory provisions of the regulations governing how travel expenses are handled for tax purposes (for breakfast 20%, 40% in each case for lunch or evening meal). This reduction is made regardless of whether meals are actually consumed.

In the case of events or conferences, the subsistence expenses incurred by the staff member are reimbursed after deducting the lump-sum subsistence allowances, provided these expenses are included in the hotel bill as a lump-sum amount. The cost of breakfast specified on the hotel bill will generally be reimbursed.

If, for business trips, the percentage of the lump-sum subsistence allowance to be withheld is higher than the lump-sum subsistence allowance to be paid, then no payment will be made.

The rules for a one-day assignment apply if the staff member spends a night in her/his own home (whether rented, owned or lent). A lower (or no) lump-sum subsistence allowance is paid since the business trip is deemed to end on arrival at the property.

6.2 Provision on competing entitlements

If additional costs for subsistence due to a business trip or the costs of maintaining two households/separation allowance may be claimed for the same calendar day, the higher lump-sum allowance shall be granted. If a staff member conducts several business trips on the same calendar day, the periods of absence for the trips shall be added together.

For employees working in EU projects in the non-public-benefit business area (International Service), the lump-sum allowances set by the European Union may be paid out. Responsibility for verifying eligibility and payment amounts lies with the commission managers

6.3 Accommodation costs

Costs of accommodation are the costs of overnight accommodation that result directly from the business trip. GIZ shall reimburse these either on receipt of a voucher evidencing the cost or by granting a lump-sum overnight accommodation allowance for each actual overnight stay for which the staff member can provide evidence, subject to the condition that no official accommodation was provided.

Pursuant to German regulations on wage tax, the lump-sum overnight accommodation allowance in Germany is 20,00 EUR per night. The reduced GIZ lump-sum overnight accommodation allowances apply abroad (see Annex 1). It must be noted in this context that a tax-exempt lump-sum overnight accommodation allowance cannot be paid if accommodation is provided free of charge or at reduced cost by company or by a third party based on its work relationship with GIZ.

A lump-sum overnight accommodation allowance is not payable if the staff member spends a night during the business trip in her/his own home (whether rented, owned or lent) or at the airport or in a means of transport.

In the case of temporary work placements, staff members may claim the overnight accommodation allowances for Germany.

For Germany, an upper limit of 150,00 EUR without breakfast applies for hotel accommodation. In special cases, such as trade fairs, costs up to a limit of 250,00 EUR without breakfast may be reimbursed only if they were unavoidable and written justification is provided.

For countries other than Germany, an upper limit of up to three times the reduced GIZ lump-sum overnight accommodation allowance for the respective country (see Annex 1), without breakfast, applies for hotel accommodation.

The staff member must always pay the hotel invoice himself/herself; costs will be reimbursed within the framework of their travel expenses claim. Direct submission of the hotel bills to the company for assumption of the costs is not permitted.

Different rules apply for groups; see section 6.5.

In justified exceptional cases, overnight accommodation costs can be assumed directly by the GIZ country office, e.g. where settlement by credit card is not possible.

During a business trip, the staff member may switch between settlement types, i.e. from settlement on a lump-sum basis to settlement on a voucher basis.

In Germany, accommodation costs at business destinations within a radius of 30 km from the place of work are generally not eligible for reimbursement, with the exception of overnight stays in GIZ's own properties.

6.4 Special guidelines when calculating the lump-sum subsistence and overnight accommodation allowances for business trips abroad

For business trips abroad (cross-border trips), the lump sums for overnight accommodation allowances abroad stipulated in the valid tax law apply; GIZ is entitled to set lower rates if appropriate.

In the case of business trips abroad lasting more than one day, partial amounts shall be paid for the days on which the journey commences and ends, based on the corresponding lump-sum subsistence allowance for trips abroad according to the duration of the business trip.

In the case of business trips abroad lasting more than one day, the lump-sum subsistence and overnight accommodation allowance for the day on which the border is crossed shall be based on the rate for the place last reached by the staff member before midnight. If the business trip destination is not reached before midnight on the day of departure, the reduced per diem for the country of assignment will be reimbursed. Upon return to the home country the rate for the last place of work abroad shall apply.

For air journeys, a country is not considered to have been reached until the aircraft has landed there. Stop-over landings are not taken into account. If an air journey lasts more than two calendar days, the lump-sum subsistence allowance for Austria shall apply for the days between the day of departure and the day of arrival.

For one-day business trips abroad, the lump-sum subsistence allowance for trips abroad shall be based on that of the country in which the business is conducted; if business is conducted at more than one location, the allowance for the country of the last business location shall apply.

For sea travel, the lump-sum subsistence allowance valid for Luxembourg shall apply, and for days of embarkation and disembarkation the lump-sum subsistence allowance applicable to the port town where the ship is docked.

6.5 Specific aspects related to events (e.g. seminars/workshops/ conferences)

Where lump-sum arrangements have been elected when taking part in seminars and conferences, etc., the organiser's invoice must be made out directly to the company and the division that organises the event, or the GIZ country office abroad, and must be sent there for payment.

The same applies to group bookings in hotels for which the hotel requires a deposit and/or for cases where payment by individual guests is not possible. In the abovementioned cases, the individual travel expenses claim must – for accounting purposes – include a reference to the overnight accommodation or the meals provided. Team workshops should generally take place at GIZ locations.

6.6 Reimbursement of travel expenses for family members

Insofar as travel expenses for family members are reimbursed under other company guidelines, the lump-sum subsistence and overnight accommodation allowances for accompanying partners and minor children over ten years of age shall be calculated at 100% and for children under ten years of age at 50% of the amounts allowed for the staff member.

6.7 Reviewing settlement of accounts and payment at GIZ country offices

For business trips in the country of assignment and for cross-border business trips, GIZ country offices/project offices/administrative service units are entitled to reimburse travel expenses in local currency.

For cross-border business trips, and in justified exceptional cases for business trips within the country of assignment, reimbursement can also be made in foreign currency where permitted by foreign-exchange regulations. The GIZ country office shall draft a policy in this regard.

If the currencies of the invoice and the disbursing journal are not identical, currency exchange vouchers for at least the amount of the invoice or a credit card statement must be submitted as evidence. This evidence is used as the basis for calculating the amount to be reimbursed. If the staff member does not submit such an exchange voucher, the EU exchange rates shall apply (InforEuro) where travel expenses claims are settled manually (outside of a digital settlement system used by GIZ); otherwise the rates of the digital settlement system shall apply.

GIZ does not recognise exchange rate calculations based on other sources as exchange vouchers.

For business trips in the country of assignment, the lump sums stipulated under the valid tax law do not generally apply; instead, lower lump-sum subsistence and overnight accommodation allowances are fixed by the GIZ country office, based on its local knowledge and sometimes on the destinations/projects (so-called local lump-sum rates). For the outward journey, the lump-sum subsistence allowance for the place of destination shall apply. For the return journey, the lump-sum subsistence allowance for the place from which the member of staff is returning shall apply.

For one-day business trips by field staff members in the country of assignment, if the staff member is absent for at least 8 hours, the lump-sum subsistence allowances can be calculated more simply if the local lump-sum rates are lower than the lump sums stipulated by German tax law depending on the case in hand. If this condition is satisfied, the lump-sum subsistence rate may be calculated in line with local practice.

7 Reimbursement of ancillary costs

7.1 General information on ancillary costs

Ancillary costs shall be reimbursed to the amount documented by original vouchers.

Ancillary costs are reimbursable insofar as they are caused directly by the business trip. Such costs include in particular expenditure for local public transport, parking, bank charges, bed tax/tourism taxes and telephone calls and internet access at the place of business. Excess luggage charges of up to 300,00 EUR and charges of up to 40,00 EUR for the use of lounges at transfer airports where travellers are in transit for over 2 hours are reimbursable for economy class flights of more than 4 hours.

7.2 Telephone and internet costs

Wherever possible during a business trip, staff should use the phone technologies provided by the company (Skype for Business and MS Teams) and 'surf sticks' purchased by the company. If this is not possible, telephone and internet costs incurred for business purposes can be reimbursed based on the hotel bill. The communication partner and reason must always be specified in the travel expense account.

A reason must be provided for individual telephone calls or for internet charges that exceed 50,00 EUR.

Prepaid cards for business purposes are reimbursable during cross-border business trips.

Staff can claim the cost of business calls made using a private mobile phone during a business trip through the 'Zahlungsauftrag – Wochenbericht' application (Payment order – Weekly report).

7.3 Passports, passport photos and visas

Fees charged for a passport that will be used for business travel can be reimbursed in justified exceptional cases subject to prior specific approval by the line manager.

The costs of passport photos required for issuing official passports and applying for visas are reimbursed as ancillary travel expenses, as are the costs associated with obtaining visas.

Within the context of the outward journey by staff to the country of assignment, the rules for reimbursement of these costs are set out in the Guidelines on the Implementation and Reimbursement of Expenses for Transfers.

8 Travel voucher requirements

8.1 General information on travel vouchers

Travel invoices must be made out to the company's address (and never to the staff member's private address) in order for the costs to be eligible as business expenses. The name of the staff member must also be shown on hotel invoices. Invoices for minor amounts of up to 250,00 EUR – excluding hotel bills – may also be made out without an addressee.

The VAT must be shown on the invoice as a separate amount in EUR (exception: invoices for minor amounts up to 250,00 EUR and travel tickets).

8.2 Electronic tickets

The electronic ticket or boarding pass is to be provided as documentary proof that the airfare was paid and the flight completed. If the airfare is advanced by the staff member, further proof in the form of the credit card billing statement and booking confirmation shall be furnished.

In cases where tickets for Deutsche Bahn or another regional transport system are booked by mobile phone, a printout of the ticket shall be submitted with the travel expenses claim.

9 Other travel regulations

9.1 Reimbursement of costs for cancelled business trips

If a business trip already approved by GIZ is not undertaken, GIZ shall reimburse the necessary costs incurred to prepare for this journey that are reimbursable under these Regulations upon presentation of evidence.

The claim to reimbursement of costs shall be made within the stipulated deadlines for settling travel expenses and time limits after the date on which the staff member establishes that the business trip will not take place. Any advance payments received shall be repaid without delay.

9.2 Assumption by a GIZ country office of travel expenses incurred by GIZ staff

Staff based in Germany usually settle all travel expenses via the contract travel agencies in Bonn or Eschborn, and field staff settle travel expenses with their responsible GIZ country office. In justified exceptional cases, the GIZ office in the country being visited can pay hotel costs for all staff members.

Tickets for official air travel in the country of assignment can be settled without justification, provided the usual prerequisites are fulfilled. On return from a business trip, staff members submit the e-tickets provided abroad with their travel expenses claim.

All travel expenses paid by the GIZ country office must be disclosed when presenting a travel expenses claim in Germany. Failure by staff members to declare in their travel expenses claim any payments made by the GIZ country office during the business trip, resulting in staff members receiving unauthorised excess payments (for example, in the form of additional overnight accommodation and unreduced lump-sum subsistence allowances in addition to hotel and breakfast costs that have already been paid), may constitute a breach of travel expense regulations, which will result in the required serious disciplinary action being taken.

Travel expenses incurred due to country-specific regulations or cultural or religious traditions will be reimbursed.

10 Tax liability for business trips by field staff

For business trips by field staff members outside their countries of assignment, the tax implications must always be assessed. For this reason, days spent on business trips by field staff outside their countries of assignment must always be reported by the country office to the salary accounting team. Business trips within the country of assignment do not need to be reported.

11 Final provisions

11.1 Gross amounts and taxation

All amounts stated in these Regulations are gross amounts. Staff are responsible for paying any tax due on payments received under these Regulations.

11.2 Calculation of distances

Some payments under these Regulations are based on the distance travelled between two points. In such cases, the distance is taken to be the fastest car journey route as calculated by the Google Maps route planner at maps.google.de.

GIZ country offices may deviate from this rule by reference to country-specific mapping tools.

11.3 Duty to disclose any change in personal circumstances

Staff who receive payments under these Regulations are obliged to inform the company promptly and in text form of any actual change in their personal circumstances that could affect their entitlement to such payments.

12 Entry into force

These Regulations enter into force on 1 January 2025, and shall replace the version of the Regulations dated 9 February 2024.

Annex 1- Lump-sum subsistence and overnight accommodation allowances (country table)

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Afghanistan	30	20	48	95
Albania	27	18	56	112
Algeria	47	32	60	120
Andorra	41	28	46	91
Angola	40	27	184	368
Argentina	35	24	57	113
Armenia	29	20	54	107
Australia	57	38	87	173
Australia - Canberra	74	49	93	186
Australia - Sydney	57	38	87	173
Austria	50	33	59	117
Azerbaijan	44	29	44	88
Bahrain	48	32	77	153
Bangladesh	46	31	95	189
Barbados	54	36	103	206
Belarus	20	13	49	98
Belgium	59	40	71	141
Benin	40	27	84	168
Bolivia	46	31	54	108
Bosnia and Herzegovina	23	16	38	75
Botswana	46	31	88	176
Brazil	46	31	44	88
Brazil - Brasilia	51	34	44	88
Brazil - Rio de Janeiro	69	46	70	140
Brazil - Sao Paulo	46	31	76	151
Brunei (Darussalam)	45	30	55	110
Bulgaria	22	15	58	115
Burkina Faso	38	25	87	174
Burundi	36	24	69	138
Buthan	27	18	88	176

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Cambodia	42	28	54	108
Cameroon	56	37	138	275
Canada	54	36	107	214
Canada - Ottawa	62	41	107	214
Canada - Toronto	54	36	196	392
Canada - Vancouver	63	42	152	304
Cape Verde	38	25	45	90
Central African Republic	53	36	105	210
Chad	42	28	78	155
Chile	44	29	77	154
China	48	32	56	112
China - Beijing	30	20	93	185
China - Canton	36	24	75	150
China - Chengdu	41	28	66	131
China - Hong-Kong	71	48	85	169
China - Shanghai	58	39	109	217
Colombia	34	23	62	123
Congo	62	41	108	215
Congo. Democr. Rep.	65	44	169	337
Costa Rica	60	40	64	127
Côte d'Ivoire	59	40	83	166
Croatia	46	31	96	191
Cuba	51	34	85	170
Cyprus	42	28	63	125
Czech Republic	32	21	39	77
Denmark	75	50	92	183
Djibouti	77	52	128	255
Dominican Republic	50	33	84	167
Ecuador	27	18	52	103
Egypt	50	33	56	112
El Salvador	65	44	81	161
Equatorial Guinea	42	28	83	166
Eritrea	46	31	39	78

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Estonia	29	20	43	85
Ethiopia	44	29	80	159
Fiji	32	21	92	183
Finland	54	36	86	171
France	53	36	53	105
France - Paris and the departments Essonne (91), Hauts-de-Seine (92), Seine-et-Marne (77), Seine-Saint-Denis (93), Val-d'Oise (95), Val-de-Marne (94) und Yvelines	58	39	80	159
Gabon	64	43	132	263
Gambia	40	27	81	161
Georgia	45	30	44	87
Germany	28	14	20	20
Ghana	46	31	102	203
Greece	36	24	75	150
Greece - Thens	40	27	70	139
Guatemala	46	31	62	124
Guinea	59	40	70	140
Guinea-Bissau	32	21	57	113
Haiti	58	39	65	130
Honduras	57	38	99	198
Hungary	32	21	43	85
Iceland	62	41	94	187
India	22	15	40	80
India - Bangalore	42	28	78	155
India - Chennai	22	15	40	80
India - Kolkata	32	21	84	167
India - Mumbai	53	36	109	218
India - New Delhi	46	31	106	211
Indonesia	45	30	90	179

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Iran	33	22	98	196
Ireland	58	39	65	129
Israel	66	44	95	190
Italy	42	28	75	150
Italy - Milan	42	28	96	191
Italy - Rome	48	32	75	150
Jamaica	39	26	86	171
Japan	33	22	71	141
Japan - Osaka	33	22	71	141
Japan - Tokyo	50	33	143	285
Jordan	57	38	67	134
Kazakhstan	33	22	54	108
Kenya	51	34	110	219
Korea, Dem. People's Rep.	28	19	46	92
Korea, Republic	48	32	54	108
Kosovo	24	16	36	71
Kuwait	56	37	121	241
Kyrgyzstan	27	18	37	74
Laos	35	24	36	71
Latvia	35	24	38	76
Lebanon	69	46	73	146
Lesotho	28	19	52	104
Liberia	65	44	87	173
Libya	63	42	68	135
Liechtenstein	56	37	95	190
Lithuania	26	17	55	109
Luxembourg	63	42	70	139
Madagascar	33	22	58	116
Malawi	41	28	55	109
Malaysia	36	24	43	86
Maldives	70	47	100	200
Mali	38	25	60	120

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Malta	46	31	57	114
Marshall Islands	63	42	51	102
Mauritania	35	24	43	86
Mauritius	44	29	86	172
Mexico	48	32	89	177
Moldavia, Republic	26	17	37	73
Monaco	52	35	94	187
Mongolia	23	16	46	92
Montenegro	32	21	43	85
Morocco	41	28	44	87
Mozambique	51	34	104	208
Myanmar	23	16	52	103
Namibia	30	20	56	112
Nepal	36	24	63	126
Netherlands	47	32	61	122
New Zealand	58	39	74	148
Nicaragua	46	31	53	105
Niger	42	28	66	131
Nigeria	46	31	91	182
North Macedonia	27	18	45	89
Norway	75	50	70	139
Oman	64	43	71	141
Pakistan	34	23	61	122
Pakistan - Islamabad	23	16	119	238
Palau	51	34	97	193
Panama	41	28	41	82
Papua New Guinea	59	40	80	159
Paraguay	39	26	62	124
Peru	34	23	72	143
Philippines	41	28	70	140
Poland	34	23	62	124
Poland - Warsaw	40	27	72	143
Poland - Wroclaw	34	23	62	124

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Portugal	32	21	56	111
Qatar	56	37	75	149
Romania	27	18	45	89
Romania - Bucharest	32	21	46	92
Ruanda	44	29	59	117
Russian Federation	28	19	67	133
Russian Federation - Moscow	30	20	118	235
Russian Federation - St. Petersburg	28	19	67	133
Samoa	39	26	53	105
San Marino	34	23	40	79
Sao Tome and Principe	36	24	74	147
Saudi Arabia	56	37	91	181
Saudi Arabia - Jeddah	57	38	91	181
Saudi Arabia - Riyadh	56	37	93	186
Senegal	42	28	95	190
Serbia	27	18	49	97
Sierra Leone	57	38	73	145
Singapore	71	48	139	277
Slovak Republic	33	22	61	121
Slovenia	38	25	63	126
South Africa	29	20	55	109
South Africa - Cape Town	33	22	65	130
South Africa - Johannesburg	36	24	65	129
South Sudan	51	34	80	159
Spain	34	23	52	103
Spain - Barcelona	34	23	72	144
Spain - Canary Islands	36	24	52	103
Spain - Madrid	42	28	66	131
Spain - Palma, Majorca	44	29	71	142
Sri Lanka	36	24	56	112

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Sudan	33	22	98	195
Sweden	66	44	70	140
Switzerland	64	43	90	180
Switzerland - Geneva	66	44	93	186
Syria	38	25	70	140
Taiwan	51	34	87	174
Tajikistan	27	18	43	85
Tanzania	44	29	49	97
Thailand	36	24	57	114
Togo	39	26	59	118
Tonga	29	20	51	102
Trinidad and Tobago	66	44	102	203
Tunesia	40	27	72	144
Turkey	24	16	54	107
Turkey - Ankara	32	21	55	110
Turkey - Izmir	44	29	60	120
Turkmenistan	28	19	68	135
Uganda	41	28	72	143
Ukraine	26	17	49	98
United Kingdom - London	66	44	82	163
United Kingdom of Great Britain and Northern Ireland	52	35	50	99
United States	59	40	91	182
United States - Atlanta	77	52	91	182
United States - Boston	63	42	167	333
United States - Chicago	65	44	117	233
United States - Houston	62	41	102	204
United States - Los Angeles	64	43	131	262
United States - Miami	65	44	128	256
United States - New York City	66	44	154	308

Valid from January 1, 2025	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
United States - San Francisco	59	40	164	327
United States - Washington D.C.	66	44	102	203
United Arab Emirates	65	44	78	156
Uruguay	40	27	57	113
Uzbekistan	34	23	52	104
Vatican City	48	32	75	150
Venezuela	45	30	64	127
Vietnam	36	24	56	111
Yemen	24	16	48	95
Zambia	38	25	53	105
Zimbabwe	63	42	99	198

- 1) For the countries not included in the table, the lump-sum allowance valid for Luxemburg shall apply.
- 2) For the overseas and external territories of a country not included in the table, the lump-sum allowance valid for the home country shall apply. (The amounts set for the Philippines also apply to Micronesia, the amounts for Trinidad and Tobago also apply to the states of Antigua and Barbuda, Dominica, Grenada, Guyana, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines and Suriname, which belong to its jurisdiction).
- 3) These highest tax rates are being published for purely informational reasons. In accordance with the "Directive governing the reimbursement of travel expenses" no. 6.3, the reduced GIZ rates are paid.