Regulations on Reimbursement of Expenses at the University of Zurich (UZH Expense Regulations)

(Dated 6 June 2013)

The Executive Board of the University has resolved:

I. General Provisions

§ 1 Basic Principles

The expense regulations of the University of Zurich are based on § 86 of the implementation ordinance on the financial regulations of the University of Zurich (Finanzhandbuch) and on the specifications of the Cantonal Tax Office.

§ 2 Area of Applicability

1 These regulations apply to all employees of the University of Zurich.

2 Employees of the University of Zurich who are paid from Swiss National Science Foundation contributions must observe the regulations of the Swiss National Science Foundation.

§ 3 Definition of Expenses and Business Travel

1 Expenses are defined as costs that are incurred by employees when conducting work-related activities at their regular job location or on business trips, and that are eligible for reimbursement in accordance with the University of Zurich expense regulations.

2 A business trip is defined as official work on behalf of the University performed by employees at a place other than their regular job location.

§ 4 General Principle

1 Employees are obligated to limit their expenses to those that are absolutely necessary. Expenditures that are not necessary for conducting work must be covered by the employees themselves.

2 As a rule, the expenses that are actually incurred are billed and reimbursed per expense/event and upon presentation of an original receipt.
Employees receive reimbursement for the following business-related expenditures:

- a. Travel costs;
- b. Meal costs;
- c. Lodging costs;
- d. Other costs.

II. Travel Costs

§ 5 Public Transportation

1 Second-class tickets used in the region of the Zurich Transport Network (Zürcher Verkehrsverbund) and first-class tickets outside of the regional network may be submitted for reimbursement.

2 Individuals who use public transportation regularly for work (costing at least twice the amount of an annual SBB Half-Fare travelcard per year) will be reimbursed the cost of a Half-Fare travelcard (a two-year subscription at most). In these cases, only the actual half-price fares will be additionally reimbursed.

§ 6 Air Travel

1 As a rule, the costs for economy class will be reimbursed for air travel. Compensation for business class is permissible in exceptional cases for intercontinental flights with the approval of the supervisor at the UZH unit concerned. The most economical flight connections must be selected. For business trips to destinations in countries near the Swiss border, rail options must be considered as well.

2 Mileage credits, bonus points, awards, etc. issued to employees by airlines for business trips may be used for business purposes only.

§ 7 Private Vehicles, Carsharing, and Taxis

1 As a rule, public transportation should be used for business trips.

2 The costs for the use of a private vehicle, carsharing vehicle, or taxi will be reimbursed if significant time or cost savings can be gained by using them, if use of public transportation is impractical, or if no public transportation is available.

3 If a private vehicle, carsharing vehicle, or taxi is used even when there are good public transportation connections, only the costs of public transportation will be reimbursed.

4 Reimbursement for the use of a private vehicle is CHF 0.70 per kilometer up to 10,000 km per year and CHF 0.60 per additional kilometer.
5 The shortest or fastest route from the workplace or place of residence to the off-site place of business provides the basis for per-kilometer reimbursement.

6 Damage to private vehicles used for business trips and loss of discounts on liability insurance will be covered in accordance with the provisions of the insurance policy taken out by the Department of Finance of the Canton of Zurich.

§ 8 Business Vehicles

If a vehicle is made available by the University of Zurich for business trips, it may be used for business trips only.

III. Meal and Lodging Costs

§ 9 Dining Out

1 There is no general entitlement to compensation for dining out.

2 If employees are on a business trip or need to eat meals outside of their place of work for other reasons, they may request either compensation for the actual costs or a meal allowance. When actual costs are billed, a maximum of CHF 30 per main meal and CHF 10 per breakfast is paid. The standard allowance is CHF 25 per main meal and CHF 10 per breakfast.

3 Meals included in the price of a flight or in the price of lodging are not additionally reimbursed.

4 Employees may pay third-party meal expenses when appropriate for business reasons. The total costs are reimbursed.

§ 10 Lodging Costs

1 As a rule, the costs for lodging are reimbursed for hotels with mid-range rates. If a given location demands recourse to a higher price category, these costs may be reimbursed by way of exception.

2 The actual hotel costs including breakfast, but not personal expenditures, will be reimbursed. For private accommodations with relatives or friends, the actual costs up to CHF 80 per night will be reimbursed; this sum is intended to be given as a gift to the hosts.
IV. Other Costs

§ 11 Ancillary Expenditures

Ancillary expenditures, such as parking fees, business phone calls while en route, or tips, are generally reimbursed upon presentation of an original receipt or as a standard allowance using the following rates:

a. For absences of more than five hours per day: CHF 10;
b. For absences of more than eight hours per day: CHF 15.

§ 12 Representation Expenses

1 Representation expenses are expenditures incurred especially for entertaining guests. These costs must be strictly work-related and in the University’s interest.

2 Representation expenses are at the discretion of the supervisor at the UZH unit concerned. As a rule, moderation is called for with such expenditures.

3 Upon presentation of an original receipt, entertainment expenses are reimbursed within the scope of the actual amount spent. The costs incurred must always coincide with the University’s interests. The type of and reason for a gift or, in the case of entertainment expenses, the names of all persons present, name and location of the site, date of the entertainment provided, and business purpose must be noted on the statement of expenses.

§ 13 Special Cases

For expatriates, the “Guidelines on Taking into Account Special Professional Expenses Incurred by Senior Staff and Specialists during Temporary Employment in Switzerland” apply.

V. Administrative Provisions

§ 14 Advance Payment of Expenses

Any advance payments of expenses must be approved by the person responsible for the cost center or project. If the employee entitled to payment of expenses is also the person responsible for the cost center or project, their supervisor must approve the advance payment of expenses.

§ 15 Claiming Expenses

1 Claims for reimbursement of expenses should generally be submitted to the Finance Office at the end of every month, but no later than the end of the calendar year, along with the original receipts and with the following information:
1. Location and purpose of the stay or of the event;
2. Duration of the business trip or date of the event;
3. Main meals;
4. Ancillary expenditures;
5. Travel costs or number of kilometers;
6. Additional expenditures such as reimbursement for lodging;
7. Personal details and payment information for transfer of funds.

2 All expense claims must be checked and signed by the person responsible for the cost center or project. The signature confirms adherence to the expense regulations. If the employee entitled to reimbursement of expenses is also the person responsible for the cost center or project, the supervisor must sign the claim. Claims for expenses by members of the Executive Board of the University are signed by the General Secretary of the University.

§ 16 Special Cases

Special cases that are not covered by the provisions above are governed by the Director of Finances, Human Resources and Infrastructure of the University of Zurich.

VI. Final Provisions

§ 17 Approval

1 These expense regulations were presented to the Cantonal Tax Office of Zurich for review and approved by that office on 16 July 2013.

2 On the basis of this approval, the University of Zurich is released from the obligation to declare on the monthly employee pay statement the expenses paid (based on actual expenses incurred).

§ 18 Effective date and nullification of previous legal regulations

1 These regulations take effect on 1 July 2013.

2 The regulations on reimbursement of expenses at the University of Zurich (Spesenreglement) of 20 October 2005 are simultaneously rendered null and void.

In the name of the Executive Board of the University
The President: The General Secretary:
Andreas Fischer Kurt Reimann

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