

## **RULES FOR APPLYING FLAT-RATE COMPENSATION**

### **1. Reimbursement of travel expenses**

A flat rate shall be applied to reimburse travel expenses, with the exception of **transport costs**. The flat rate reimbursement covers the costs of accommodation, meals, travel insurance, local transport at the business trip location and the necessary ancillary expenses. Flat rate compensation shall be established according to the current rates set by the European Commission, which are published on the European Commission's website:

[https://ec.europa.eu/international-partnerships/system/files/per\\_diem\\_rates\\_20191218.pdf](https://ec.europa.eu/international-partnerships/system/files/per_diem_rates_20191218.pdf)

#### ***a) Business trips abroad***

*The flat rate compensation is granted for each day of the business trip which requires overnight stay in the country concerned, i.e., in the case of:*

- Slovakia - € 205
- Norway - € 275
- Iceland - € 349
- Liechtenstein (Switzerland) - € 348

On days when the business trip lasts more than 12 hours without an overnight stay (usually the last day of the business trip), the flat rate compensation is reduced by 50%, i.e., in the case of:

- Slovakia - € 103
- Norway - € 138
- Iceland - € 175
- Liechtenstein (Switzerland) - € 174

On days when a business trip abroad lasts less than 12 hours without an overnight stay, no flat rate compensation shall be granted.

If the business trip requires transit through several countries, a lump sum for the final destination (where the activity is to take place) shall be used to calculate the travel compensation.

**Example 1:** An employee set off for a business trip from Banská Bystrica to Oslo at 8:00 a.m. After two overnight stays s/he returned at 4:00 p.m. **As the business trip lasted more than 12 hours on the last day, the travel allowance of  $(275 * 2) + 138 = 688$  euros shall be granted.**

**Example 2:** An employee set off for a business trip from Banská Bystrica to Oslo at 8:00 a.m. After two overnight stays s/he returned at 10:00 a.m. **As the business trip lasted less than 12 hours on the last day, the travel allowance of  $(275*2) = 550$  euros shall be granted.**

### ***b) Domestic business trip***

The same flat-rate allowances and rules apply to domestic business trips as to foreign business trips, reduced by 60%<sup>1</sup>.

For domestic business trips inside the Slovak Republic, a single travel allowance of EUR 9 shall be provided for each and every day without an overnight stay.

**Example 1:** An employee set off for a business trip from Banská Bystrica to Košice at 8:00 a.m. and returned at 4:00 p.m. on the same day. **Travel compensation of 9 euros shall be provided.**

**Example 2:** An employee set off for a business trip from Banská Bystrica to Košice at 8:00 a.m. and returned at 4:00 p.m. the next day, i.e., spent the night in Košice. **Travel compensation of  $(205*0.4) + 9 = 91$  euros shall be provided.**

**Example 3:** An employee of the Norwegian partner set off on a domestic business trip from Bergen to Oslo at 8:00 a.m. and returned at 4:00 p.m. the next day, i.e., spent the night in Oslo. **Travel compensation of  $(275*0.4) + (138*0.4) = 165$  euros shall be provided.**

## **2. Transport costs**

Transport costs of **foreign business trips** and domestic business trips in countries other than Slovakia shall be calculated in accordance with the relevant legal regulations of the Project Promoter country, or that of the Project Partner's.

For **domestic business trips in Slovakia**, unit transport costs are calculated as 0.1 € per km. The distance from the starting point to the venue and back is calculated from [www.maps.google.com](http://www.maps.google.com), using the fastest route. The tolerance is 25 km; otherwise, a justification may be required.

### **Example:**

The venue (destination of the business trip) is Banská Bystrica, the business trip starts in Košice. The route Košice - Banská Bystrica - Košice is entered into the browser at [www.maps.google.com](http://www.maps.google.com), and the fastest (currently 458 km) route shall be selected from the options offered. Travel allowance is calculated as  $458*0.1$ , i.e., EUR 45.80. The tolerance of 25 km is used to include possible detours. If the reported route length exceeds 483 km, justification may be required.

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<sup>1</sup>This amount currently represents 82 euros for domestic trips in Slovakia and was calculated on the basis of the publication Basic Indicators for Holiday and Business Trips of the Statistical Office of the Slovak Republic for 2018, available at <https://slovak.statistics.sk/PortalTraffic/fileServlet?Document=c6ffbd97-71a9-45e9-b0df-26888c7ac9c3>. According to that publication, the average price per night was approximately EUR 62. The maximum meal allowance was added thereto according to the law on travel compensations (approximately 12 euros) and 8 euros for pocket money (max 40%, i.e. about 5 euros) and possible local transport and necessary ancillary expenses (parking, etc. - 3 euros).