



KREATIV-TRANSFER

Stand: 16.05.2024

Info sheet for the webinar on travel expense reporting as part of Kreativ-Transfer

The aim of the Kreativ-Transfer funding programme is to support professionals in the fields of games, the performing arts and visual art in establishing and expanding their international networks to improve their visibility on the international market. The programme supports the necessary international marketing and networking measures as well as the corresponding training and professionalisation of the stakeholders. Kreativ-Transfer supports participation in international fairs and festivals, enabling artists, creatives, and their representatives to present their work, make new contacts and find co-producers and clients. In addition, the programme supports strategic projects for international marketing, networking and professionalisation.

Kreativ-Transfer is funded by the Federal Government Commissioner for Culture and the Media (BKM). The responsible body for the Kreativ-Transfer programme is the German Dance Association (DTD). In its implementation, the DTD cooperates with the Bundesverband Freie Darstellende Künste e.V. (BFDK), the Bundesverband Zeitgenössischer Zirkus e.V. (BUZZ), the Bundesverband Deutscher Galerien und Kunsthändler e.V. (BVDG), the Internationalen Gesellschaft der Bildenden Künste e.V. (IGBK), the game - Verband der deutschen Games-Branche e.V. and the transmissions GmbH.

This information sheet serves as an introduction to the regulations of the German Federal Travel Expenses Act (BRKG). It provides important basic information for a correct travel expense report as well as examples for calculating (foreign) per diems etc.

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Travel Costs

Kreativ-Transfer is committed to sustainable travel. The Federal Travel Expenses Act has finally included sustainability aspects. In general, public transport should always be preferred to car/plane, even if this means higher costs.

- **Travelling by Train**

- 2nd class bookings (from 2 hrs. uninterrupted travel may be booked "in the next higher class" (e.g., 1st class)).
- No obligation to use economy fares (flexibility in cancellation under certain circumstances might be important)
- Choose shortest route (exceptions must be justified, see also 'Other' p. 7)
- Seat booking possible
- Attention at the ticket machine: Not only "proof of purchase", the ticket is necessary.

- **Travelling by plane**

- Kreativ-Transfer does not promote flights within Germany. Within Europe only if the destination cannot be reached in less than 6 hours by train.
- Booking of economy class
- Select the cheapest connection (that is still reasonable)
- Obtain 3 comparison offers from € 1,000 (net) per booking (e.g. screenshots, etc.), if booking through a travel agency, comparative offers are not usually necessary, because it is assumed that a price comparison has taken place.
- Attention: Procurement directive (€ 1,000) also applies to collective/group bookings (= 1 order).
- Depending on the sponsor or organiser, boarding passes may be required (not for Kreativ-Transfer)

- **Local Public Transport**

- Choose the cheapest option (group fares, monthly tickets, etc., if applicable (prove economic viability))
- Attention: Not only "proof of purchase", the **ticket** is necessary (e.g. screenshot, if mobile phone ticket)

- **Deutschland-Ticket**

- Costs for the Deutschland-Ticket can be reimbursed if they are amortised by the business trip.
- No reimbursement of proportionate costs of the Deutschland-Ticket possible.

- **Car private**

- Use of car requires brief justification (e.g. mobility)
- Km flat rate (without fuel bills)
 - o Small travel allowance:
0.20 €/km up to max. 130 € for outward/return journey together (in exceptional cases up to max. 150 €) (depending on sponsor, BKM = 130€)
 - o Large travel allowance:
0.30 €/km ("considerable official interest", i.e. the project cannot be carried out without it, e.g. in case of severe disability, etc. "Considerable interest" must be established in advance (!) in writing or by email by the project promoter).
- **Attention:** This changes the liability. Since the project promoter has expressly requested the use of the car, he/she must pay for any damage in the event of an accident. This, in turn, is not eligible for funding! Thus, the project promoter must pay for it privately.
- Attention: For projects with several sponsors, follow the strictest regulation! In some cases, the large travel allowance is no longer recognised at all (e.g. die Federal Cultural Foundation/ Kulturstiftung des Bundes).

- **Rental car + fuel costs**

- Costs for rental car are billable (compact class)
- Preferably E-car (even if more expensive)
- Need brief justification (e.g. mobility)
- Fuel costs are only billable for rental cars

- **Transport**

- Is handled differently. In the case of Kreativ-Transfer, the large distance allowance can be paid for transport (30 cents/km, no upper limit, → Attention: liability problems (see above)).
- For other promoters, the Federal Travel Expenses Act (BRKG) does not usually apply to transport since no transport of persons.

- **Parking fees**
 - For private cars: up to max. 10 €/day (Attention: parking garages often more expensive).
 - For rental cars: unlimited

- **Taxi**
 - In principle not possible, only in exceptional cases
 - Exceptions: Transport of bulky goods/heavy luggage weighing 25 kg or more, night journeys (10 p.m. - 6 a.m.), if public transport is not available, state of health.
 - Not knowing the place is not a reason
 - If there is no good reason, the flat rate per km can be charged for the taxi route.

- **E-Scooter/ E-Bike/ Rental bike**
 - Charged like a car with 20ct / km

Accommodation

- **Hotel**
 - Limits:
 - o Limits Germany:
70 € / night / person plus breakfast
 - o Limits abroad:
According to: "General administrative regulation on the reassessment of foreign per diems and foreign overnight allowances" (ARVVwV) (is reassessed every year. The settlement must be made in accordance with the ARVVwV applicable for the respective year).

Exceptions to the maximum limit: No available accommodation in the vicinity, booking a hotel from the organiser's recommendation list or from the KT contingent (document internet research, etc.).

Please note: The prerequisite for an unrestricted reimbursement of necessary hotel accommodation costs including breakfast costs is that the hotel invoice is made out to the project executing agency and that the name of the official traveller is only mentioned in the invoice as an overnight guest.

- Partial private use: e.g., partners or children are brought along, only pro rata billing possible (e.g., for two people only 50 % billable)
- Please note: If the maximum limit is exceeded - without documentation of the exception (see above) - and the total booking is over € 1,000 (net), the total accommodation costs are not billable.

- **Accommodation lump sums in Germany:**
 - 20 € / night (Privately accommodated or no receipt available)
 - Maximum 14 days. From the 15th day: € 0.00

- **Accommodation lump sum in foreign countries:**
 - 50% of the maximum limit listed in the ARVVwV, but not more than € 30.00.
 - No limit as for domestic (in Germany)

- **Airbnb:**
 - Attention: mostly not eligible for funding, as private accommodation (no commercial landlords), check in advance with the funding agency.
 - For Kreativ-Transfer: eligible for funding by submitting a booking receipt plus VAT invoice for the Airbnb service fee.

Per diems

- **Lump sum Germany:**
 - Full day: 28 €
 - Only 14 days. From the 15th day: 50% (14 €)
 - Day of travel: 14 €
 - For day trip from 8h absence: 14 €

- **Lump sum foreign country:**
 - Depending on the country according to ARVVwV
 - Day of travel: 80% of the full rate
 - Only 14 days. From the 15th day: 50% of the daily rate

- **Deductions:**

For each meal provided, a corresponding share is deducted from the full (!) daily rate:

- Breakfast: 20 % (often the case for hotel stays)
- Lunch: 40 %
- Dinner: 40 %

- **Calculation:**

Starts from leaving the house until returning home.

- **Example 1: Residence Cologne, business Berlin,
accommodation in hotel without breakfast:**

- | | | |
|--------------|--------------------|-----------|
| - 03.04. | Leaving Residence | 2 p.m. |
| | Train to Berlin | 2.30 p.m. |
| | Arrival in Berlin | 7 p.m. |
| - 04.-09.04. | Business in Berlin | |
| - 10.04. | Return to Cologne | 4 p.m. |
| | Arrival in Cologne | 8.30 p.m. |
| | Arrival at home | 9 p.m. |

- Only the time between leaving the house and returning home is calculated
- Per Diem Germany: 28 €
- Arrival / Departure Day: 03.04. plus 10.04. (2 days x 14 €)
- Full days: 04.-09.04. (6 days x 28 €)
- Sum total: 196 €

- **Example 1a: Residence Cologne, business Berlin,
accommodation in hotel with breakfast:**

- | | | |
|--------------|--------------------|-----------|
| - 03.04. | Leaving Residence | 2 p.m. |
| | Train to Berlin | 2.30 p.m. |
| | Arrival in Berlin | 7 p.m. |
| - 04.-09.04. | Business in Berlin | |
| - 10.04. | Return to Cologne | 4 p.m. |

Arrival in Cologne 8.30 p.m.

Arrival at home 9 p.m.

- Only the time between leaving the house and returning home is calculated
- Per Diem Germany: 28 € *deducted breakfast at hotel*
- Arrival / Departure Day: 03.04. plus 10.04. (1 day x 14 €, 1 day x 8.40 €)
- Full days: 04.-09.04. (6 days x 22.40 €)
- Sum total: 156.80 €

- **Example 2: Business in Japan. Accommodation in Hotel without breakfast (travel abroad):**

- 03.04. Leaving Residence 2 p.m.
Flight to Tokyo, Japan 5.30 p.m.
- 04.04. Arrival in Tokyo, Japan 6 a.m. (local time)
- 04.-09.04. Business in Tokyo, Japan
- 10.04. Return flight to Germany 6 p.m.
Arrival in Germany 9 p.m. (CET)
Arrival at home 10 p.m.

- Only the time between leaving the house and returning home is calculated, the change of time zones can be disregarded (as you arrive back in the same time zone)
- Per Diem Tokyo, Japan: 55 €
- Arrival / Departure day: 03. plus 10.04. (2 days x 44 €)
- Full days: 04.-09.04. (6 days x 55 €)
- Sum total: 418 €

- **Border Crossing**

- For business trips through several countries, the respective daily rate of the last country in which one arrives before midnight must always be applied.

- **Example 3: Border Crossing, without breakfast:**

- 03.04. Departure to Lyon, France, 2 p.m.,
 - Arrival in Lyon: 9 p.m.

- 04.04. Business 1 in Lyon, France
- 05.04. Onward Journey to Zurich, Switzerland at 7 a.m.
 - Arrival Zurich 1 p.m.
 - Business 2, 2 - 5 p.m.
- 05.04. Onward Journey to Vienna, Austria at 6 p.m.
 - Arrival Vienna, Austria at 10 p.m.
- 06.04 Business 3, 9 a.m. – 6 p.m.
- 06.04. Return Journey to Germany at 7 p.m.
- 07.04. Arrival at Home at 2 a.m.

- Travel per diem Lyon: 03.04. (80% of 44 € = 35.20 €)
- Full day per diem Lyon: 04.04. (44 €)
- Full day per diem Vienna: 05. & 06.04. (2 days x 33 €)
- (Switzerland is "left out" since we only transit here and Austria was reached before midnight on 05.04. Instead, the daily rate for Austria counts).
- Travel per diem Vienna: 07.04. (80% of 33 € = 26.40 €)
- Sum total: 171.60 €

- **Obligation?**

- There is no obligation for the payment of per diems, it is a voluntary benefit. If absolutely necessary for e.g. visa application or entry (no travel cancellation insurance!) Lower amounts may also be paid.

Travel Expenses

Everything that is absolutely necessary for the trip can usually be accounted for.

- **Tolls**
- **Visa costs**
- **Insurance**
 - If absolutely necessary for e.g. visa application or entry (no travel cancellation insurance!)
- **Covid-Tests**
 - Attention: must be an applicable entry condition.

- **Vaccination**

- if not only "recommended", but "required" according to the Foreign Office

Other

- **Business trip/private trip combination**

- The extension of a business trip by a private trip for up to 5 **working** days is possible, from 6 days extension the entire trip is no longer billable.
- Costs such as accommodation and per diems are of course not billable for these private days. The private days are ignored when calculating per diems etc.

- **Example 4: Per Diems Combination Business trip/ private trip:**

- 03.04. Leaving Home 10 a.m.
- Arrival Berlin 4 p.m.
- 04.04. Business beginning 9 a.m.
- 06.04. Business ending 6 p.m.
- 07.04 – 08.04. private
- 09.04. Return journey home 12 p.m.
- Arrival at home 5 p.m.

- Travel day per diem: 03.04. (14 €)
- Full day per diems for business: 04. - 06.04. (3 days x 28 €)
- 2 private days are being ignored.
- Travel day per diem: 09.04.

(→ corresponds to 07.04., if without private trip) (14 €)

- Sum total: 112 €

- **Stopover**

- Mandatory stopovers due to e.g. long travel routes are billable without restriction.
- Stopovers, e.g., due to private travel or other official business (other project) are billable (for Kreativ-Transfer) under the following condition:
Comparison offers show that the journey with stopover is not more expensive than without stopover (Attention, comparison offers must be from the same day of booking!). Otherwise, the difference is not eligible.

- **Economic Efficiency / green mobility**
 - Generally, the principle of economic efficiency and economy applies.
 - While choosing the most ecological option is not always the cheapest, the Federal Ministry of the Interior decreed at the beginning of 2020, as part of the implementation of the Federal Government's Climate Protection Programme 2030, that train journeys are always billable (even if the train journey to Munich would cost 200 euros and a flight 45 euros, and even if this necessitates an extra overnight stay and per diems).
 - Even the billing of CO2 compensations of the travel providers as additional costs is allowed.
 - In case of doubt, consult with the sponsor BEFORE hand.

- **Plausibility**
 - Everything must be comprehensible and plausible. All components of a travel expense report must form a plausible overall picture. Written explanations ("notes") may be required.
 - When documenting comparisons (e.g. maximum limits, UVgO, etc.), always ensure that comparable items (e.g. flight connection, same locations/same date) are documented and that the date of the documentation is visible (e.g. on a screenshot of the computer screen).

- **Currency Conversion**
 - Always settle foreign currencies according to either the current exchange rate (sources e.g. Bundesbank, ECB, Oanda.com) or the actual conversion (proof of bank statement, credit card statement, etc.).
 - Always settle per diems in euros and not in foreign currency.

- **Retention Requirements**
 - Receipts can often be settled as copies, but the originals must be kept for Kreativ-Transfer for at least 5 years after settlement. Please note that other funding bodies may have different deadlines; under tax law, a retention period of 10 years applies.

- **Several Funding**

- Be careful with several fundings/subsidies, there are often different rules here. The strictest rule must always be applied.
- **Taxes/ Funding**
 - For the tax return, different rates often apply than those stated in the Federal Travel Expenses Act. Under certain circumstances, the difference can be claimed in the tax return (e.g., per diems or km flat rate).

'Useless Knowledge'

- If an air journey extends over more than two calendar days: for the days between the day of departure and the day of landing, the international per diem for Austria shall apply.
- For journeys by ship, the international per diem for Luxembourg and for the days of embarkation the international or domestic per diem applicable to the port of embarkation and disembarkation shall apply.
- For business trips abroad with a stay of more than 5 days at the foreign business location in a climatic zone with a climate that deviates significantly from that of Central Europe, the costs of procuring climate-friendly clothing up to 12.6% of the final basic salary of grade A 13 in accordance with Annex IV of the Federal Salary Act is reimbursed. § 21, paragraphs 3 and 4 of the Ordinance on international relocation expenses regulation shall be applied unless, for seasonal reasons, clothing that is suitable for the climate does not need to be procured.
- In the case of business trips abroad of more than 8 days duration, the proven necessary costs for the cleaning of clothing will be reimbursed.

- If lunch is taken in a canteen during your business trip abroad, only 80% of the daily rate can be charged.

Sources

- [Federal Travel Expenses Act](#)
- [General Administrative Regulation on the Federal Travel Expenses Act](#)
- [BVA – Information on Federal Travel Expenses Act](#)
- [Foreign Travel Expenses Ordinance \(ARV\)](#)
- [List Per Diems Foreign Countries 2024](#)
- [Information Travel Expenses and List Per Diems foreign countries – Tax treatment](#)