

The salary regulations for the cantonal personnel of the Canton of Lucerne serve as a basis for these expenses regulations. Specifically, reimbursements are regulated in 'V. Spesenersatz §22 - §30'. The most important points and clarifications are detailed in this document:

Guiding principle

Employees are entitled to compensation for any expenses incurred whilst fulfilling their duties. This assumes that employees are acting in a cost-conscious way.

In the case of external lectures as well as for participation in organizations (e.g as member on a board of trustees), it is assumed that the contracting party compensates any travel expenses.

Expenses are compensated on the basis of the actual billed expenses and according to the following rules:

Travel expenses **Public transport:** second class for up to 30 minutes of travel time, for travel of more than 30 minutes, first class train tickets can be reimbursed.

The University of Lucerne is at liberty to cover the costs of a half-fare travelcard (Halbtaxabonnement) if the employee has to travel on a regular basis. If a privately purchased general subscription (Generalabonnement- GA) exists, the travel costs will be reimbursed on the basis of the half-fare costs of the travelled class.

Employees who travel frequently for business reasons, can in exceptional cases, be granted a general subscription (GA). Holders of a GA are not entitled to compensation for miles and cannot claim deduction for their commute in their tax return. Reference to this rule is made on the salary statement.

Private Vehicle / Taxi: the cost of using a private vehicle or a taxi will only be reimbursed if the use of a car results in a significant saving of time or money, or if the use of public transport is unreasonable. Otherwise, if an employee chooses to use his/her own vehicle, the costs of the public means of transport are remunerated.
The km compensation for the shortest possible route is CHF 0.65 / km.

Aircraft: the cost of air travel in economy class will be reimbursed according to the booking and payment confirmation of the airline.
Mileage credits, bonus points and premiums, etc. awarded by airlines to employees engaging in business trips, should in turn be used for business purposes.

Meal Expenses For out-of-home lunches or dinners (i.e for an overnight stay or return after 7.30 pm), reimbursements will be made up to a maximum of CHF 24.00 on the condition that original receipts are submitted.
Between meal snacks will not be reimbursed.

Overnight stays The cost of overnight stays for business purposes outside the canton of residency are reimbursed. Reimbursements are granted for stays in a middle class hotel with a shower/bath including breakfast, provided that receipts/invoices are submitted.
Private telephone calls as well as mini bar drinks will not be reimbursed.

Petty expenses Business-related petty expenses such as parking fees, postage costs, small items, gifts etc. are reimbursed upon submission of original receipts.

Inter-library loan fees Can be charged as expenses, as long as they are incurred in the context of employment at the university.

Business meals The business meals of senior staff or professors with guests or co-workers may be reimbursed on submission of original receipts. Tips can be added to the invoiced amount. If and when possible, these costs are to be paid by invoice.

Professional Development Scientific staff participating in conferences may be reimbursed on submission of a completed application form for professional development/training, as well as submission of the conference programme and all original receipts. Professional development activities appear on the salary statement under section 13.3.

The professional development activities of any administrative staff will be paid directly to the training provider, according to the amount specified in the application for support. Payments made to such training institutes will only appear in the salary statement, if they exceed CHF 12'000 per year.

All other forms of compensation for employees that are not mentioned in these regulations, are dependent on salary, i.e. they are subject to social insurance deductions and are taxable.

Subsistence costs for stays abroad for SNSF-funded researchers

The recipients of SNSF project funding can choose between the following lump sums instead of having the actual accommodation and food costs reimbursed:

Daily subsistence allowance for large cities (incl. main meals & breakfast)	max. CHF 160.-
Daily subsistence allowance for small cities and other areas (incl. main meals & breakfast)	max. CHF 120.-
Allowance for main meals	max. CHF 24.-
Allowance for breakfast	max. CHF 12.-

Please also note the following points:

Authorising signature The reimbursement form must be signed by the staff member's line manager, according to internal regulations. In so doing, the reimbursement form is considered to have been verified and authorised. The reimbursement guidelines above are to be adhered to.

Submission date If the reimbursement form is submitted to the Finance and Accounting Department by the 12th of the month, payment will be made together with the next salary.

Receipts All original receipts and/or a copy of the GA, as well as any train class upgrade tickets must be submitted with the reimbursement form. No reimbursements will be made without the relevant receipts.

For events and functions, the corresponding invitations, or event announcements should be submitted.

Signature The person submitting the application, confirms the accuracy of the reimbursement form with his/her signature.

Validity These expenses regulations have been approved by the Tax Office of the Canton of Lucerne

Entry into force These regulations entered into force on the 01.01.2008

The regulations are not valid for teaching staff who are employed as guest lecturers or those who are employed on a semester only basis at the University of Lucerne.

Lucerne, 20th November 2008, edited 05.08.2016.

Translated from the German original version into English on 05.08.2019. In all disputes, the German version has overriding authority.