



In Pilsen, on 11 June 2020
Ref.: UKLFP/222366/2020

DEAN'S DIRECTIVE NO. 16/2020

TRAVEL ALLOWANCES AND BUSINESS TRIPS AT THE FACULTY OF MEDICINE IN PILSEN OF THE CHARLES UNIVERSITY

Art. 1

Introductory Provisions

- 1.1 The present Directive regulates domestic and foreign business trips and settlement of business trip expenses at the Faculty of Medicine in Pilsen of the Charles University (further referred to as „Faculty“). The reimbursement of travel expenses at the Faculty is provided in compliance with Part 7 of Act No. 262/2006 Coll., Labour Code, as amended (further referred to as „Labour Code“), with the respective amending implementing regulations and with this Directive.
- 1.2 Business trip means sending an employee to work outside the contracted place of work for a certain period of time. The employee's business trip ordered by the employer for a necessary period of time must be based on a written agreement between them. An employee on a business trip performs his work according to the instructions of the employee authorized to approve the travel (further referred to as „sending employee“).
- 1.3 Foreign business trip means a travel outside the Czech Republic. The time relevant for the entitlement to the reimbursement of the travel expenses in foreign currency is the time of crossing the Czech boarder, about which the employee informs the employer, or the time of departure from the Czech Republic and arrival to the Czech Republic in case of air transport.

Art. 2

General Provisions

- 2.1 Travel expenses may be reimbursed to an employee who works in terms of an agreement on tasks outside the employment relationship only if this right has been agreed on.
- 2.2 In case that the expenses of the business trip are covered from the purpose funds (e.g. projects, grants), the consent of the employee responsible for the usage of the purpose funds (researcher) is required.
- 2.3 In case that the travel expenses are covered from the funds gained from a gift (especially from a third party), a deed of gift must be concluded and only the Dean of the Faculty or the Rector of the Charles University are entitled to sign it.
- 2.4 According to the section 183 of the Labour Code, the employer shall provide an employee with an advance up to the estimated sum of travel expenses. In case that the employee does not collect the sum, it is presumed that the employee and the employer have agreed that the advance would not be paid out.
- 2.5 The employee is obliged to inform the employer about any change relevant for the reimbursement of the travel expenses.
- 2.6 Travel expenses may be reimbursed to citizens who concluded a contract under section 1746 (2) of Act No. 89/2012, Coll., Civil Code, as amended. It concerns for example pre-gradual and post-gradual students, reviewers in the process of granting associate professorship and professorship or foreign guests.
- 2.7 The Faculty provides travel insurance as well as its payment to the employees sent to foreign business trips.

Art. 3

Travel Order, Approval and Settlement of Business Trip Expenses

- 3.1 Employer's ordering a business trip and employee's entitlement are stated in the Attachment No. 1 in case of domestic business trips and in the Attachment No. 2 in case of foreign business trips.
- 3.2 Before the beginning of the business trip the employee is obliged to fill in the respective form (see 3.1) and to submit it to the sending employee together with the programme and invitation letter, if they are available. The sending employee approves the conditions of the proposed business trip and ensures its economization.
- 3.3 The travel order must be sent to the Economic Department at least 30 days before the travel. In case of a travel to a congress abroad, it is necessary to send the travel order together with the request for the payment of the congress fee.
- 3.4 For the settlement of a business trip in the Czech Republic and abroad it is necessary to provide a written report of the course and the objective of the business trip (Attachment No. 3) together with the travel order, which the employee submits to the employee authorized to approve the business trip. By signing the report, the sending employee agrees with the concept of the business trip.
- 3.5 After the business trip the employee fills in the Travel Settlement Form and the sending employee approves it by his signature. Unless the employer and the employee agree on another time-limit, the employee is obliged to deliver the receipts and other documents needed for the settlement of the travel expenses to the Economic Department within 10 working days after the end of the travel.
- 3.6 The travel expenses of the employee who covers them by himself (air ticket, accommodation, etc.) may be reimbursed only after the submission of the supporting documents for the settlement of the travel expenses and not before the business trip. It is desirable to cover all travel expenses in advance by the employer.
- 3.7 At least 30 days before the business trip each employee is obliged to fill in the Joint application of the employee and employer for the issue of a Certificate of applicable social security legislation, which can be found in the Attachment 4 of this Directive and whose updated version can be downloaded from the webpage of the Faculty in the section including forms of the Personnel and Payroll Department or directly from the webpage of the Czech Social Security Administration (OSSZ). The Personnel and Payroll Department will provide the employee with the necessary data and assistance in completing the form.
- 3.8 The employee is obliged to deliver the completed form to the regional office of OSSZ (Czech Social Security Administration Plzeň-město, Americká 28-30, Plzeň, Sickness Insurance Department). The issued form „Certificate of applicable social security legislation“ (further referred to as „A1“) is delivered by the Czech Social Security Administration to the employee or the employer as stated in the application. This document is a confirmation that the employee is a participant in the Czech social security system during the period of the business trip. The copy of A1 must be delivered to the Personnel and Payroll Department. The employee must have it with him during the foreign business trip and it serves as a proof in case of control of the foreign authorities (usually foreign police).

Art. 4

Types of Travel Allowances

An employee sent to a business trip is entitled especially to the following allowances:

- a) reimbursement of documented travel expenses;
- b) reimbursement of documented accommodation expenses;
- c) meal allowances;
- d) reimbursement of documented necessary other eligible expenses.

Art. 5

Reimbursement of Travel Expenses

- 5.1 The means of transportation of the employee is specified by the employer prior to the business trip.
- 5.2 The employee is entitled to receive travel allowance for using the approved means of transportation in the documented amount on the basis of submitted supporting documents containing the amount of the used financial means, unless stated otherwise.
- 5.3 When using train, the travel expenses are reimbursed up to the price of the 2nd class train ticket. When using plane, the travel expenses are reimbursed up to the price of the economy class air ticket.

- 5.4 In case of purchasing tickets for a given long-distance public transportation or paying supplementary charge, the reimbursement of additional service charges paid due to the circumstances caused by the employee cannot be claimed.
- 5.5 If the employee wishes, for justifiable reason, to use his private vehicle for business trip, it is necessary to fill in the Attachment No. 5 – Use of private vehicle for business trip and ticks off the first option: „at the employer's request (with reimbursement of fuel expenses for km)“. The employee fills the information about the fuel and its consumption and the economic reason of the request. In case of the employer's consent with the employee's usage of the private vehicle for the business trip he is entitled to the standard reimbursement for every 1 km travelled and to the reimbursement of expenses for fuel consumption according to the respective implementing regulation.
- 5.6 Where an employee, with his employer's consent, uses instead of a determined means of long-distance public transportation some other means of transportation, including a road motor vehicle, he fills in the Attachment No. 5 – Use of private vehicle for business trip and ticks off the second option – with the employer's consent instead of public transportation. In this case the employee is entitled to reimbursement of travel expenses in the amount equal to the fare for a determined means of long-distance public transportation.
- 5.7 The reimbursement of expenses for air ticket is possible only if the air ticket includes the employee's name and if a receipt for its payment is attached to it. In case of low-cost flights the proof of payment replaces the air ticket. It is necessary to provide the boarding pass as well.
- 5.8 The use of taxi cab is admitted only in exceptional cases or in case that it is the most economical means of transportation (e.g. transportation of more people) and the business trip report must contain the reason for the chosen means of transportation.

Art. 6

Reimbursement of Accommodation Expenses

- 6.1 An employee is entitled to reimbursement of accommodation expenses on the basis of a documented invoice for accommodation in an accommodation facility. The invoice should be issued on the employee's name and with the address of the Faculty (Charles University, Faculty of Medicine in Pilsen, Husova 654/3, 301 00 Pilsen).
- 6.2 This Directive determines the limit of 1,500 CZK/night for accommodation in the Czech Republic and 150 EUR/night for accommodation abroad. For economical reason the sending employee may specify a lower limit of the price of accommodation. In exceptional cases, when the price of accommodation is higher, other offers usual at the given place and time must be provided.
- 6.3 In case of loss of the invoice for accommodation, the declaration on honour may not be accepted. It is necessary to ask for a copy of the proof of payment.

Art. 7

Meal Allowances

- 7.1 For each calendar day of a business trip, an employee is entitled to meal allowance, up to the amount determined in the Labour Code and the respective amending implementing regulations.
- 7.2 If during a business trip the employee is provided with a meal that has the characteristics of breakfast, lunch or dinner, his meal allowance shall be reduced for each free meal by the amount stipulated in the Labour Code.
- 7.3 For each calendar day of a foreign business trip the employer provides to his employee meal allowances in the amount of the basic rate of the meal allowances abroad stipulated in the Labour Code and the respective amending implementing regulations.
- 7.4 If during a foreign business trip the employee is provided with a meal that has the characteristics of breakfast, lunch or dinner, his meal allowance shall be reduced for each free meal by the amount stipulated in the Labour Code.

Art. 8

Reimbursement of Necessary Incidental Expenses

- 8.1 Documented necessary incidental expenses shall be fully reimbursed by the employer. These expenses must relate directly to the employee's tasks connected to the business trip.

- 8.2 Other necessary expenses are documented by the respective receipts (e.g. conference fees, visa fees, printing, making copies, etc.).
- 8.3 Expenses related to a private matter, including social events, cannot be considered as incidental expenses.

Art. 9

Pocket Money for Foreign Business Trip

- 9.1 The pocket money is not claimable travel allowance and the researcher must always decide on its granting and its amount individually prior to the foreign business trip.
- 9.2 The Faculty provides the pocket money up to 40% of the meal allowances stipulated in the Labour Code and the amending implementing regulation only in case that the foreign business trip is covered from a grant or similar funds and that it is in compliance with the rules of the respective grant agency or other provider of funds.

Art. 10

Business Trips of the Faculty Employees Employed by Other Employers

- 10.1 The claim of travel expenses of an employee of the Faculty who is employed by another employer is submitted to the employer who sends him to the business trip in compliance with the conditions stipulated in the Labour Code.
- 10.2 In case that the employee's business trip concerns another employer, the employee takes at the Faculty:
 - a) annual leave,
 - b) compensatory leave or
 - c) unpaid leave.
- 10.3 In case that the employee is sent to the business trip by the Faculty, it is the Faculty who covers all employee's claims according to the Labour Code and the employee's relation to the other employer is the subject of the other employer's internal rules.

Art. 11

Final Provisions

- 11.1 Cases which are not explicitly mentioned in this Directive are regulated by the Labour Code and the amending implementing regulations.
- 11.2 The samples of contracts may be requested by the Economic Department and found at the web page of the Economic Department.
- 11.3 Attachments No. 1-5 form part of this Directive.
- 11.4 The Dean's Directive No. 9/2016 Travel allowances and business trips at the Faculty of Medicine in Pilsen of the Charles University is hereby repealed.
- 11.5 This Directive comes into force and becomes effective on the day of the Dean's signature.

Written by: Ing. Ivana Ratajová, Mgr. Petra Vakešová, Mgr. Adam Šoukal

Prof. Jindřich Fínek, M.D., Ph.D., MHA
Dean of the Faculty