

Invoice for travel expenses for persons not employed by the University of Turku

This form is used for travel expenses for persons not employed by the University, when the University can pay the persons' travel expenses tax-free (see section 1 of the instructions page, at the end of the form)

All fields on the first page are mandatory ().*

The unit's background information (the unit's contact person fills in)Unit or department and subject at UTU* Contact person*: Contact person's e-mail address*:

Cost allocation (please choose one and fill in the number of the cost object):*

The traveller's status is comparable to that of UTU personnel (please choose one)*

- The traveller is a member of UTU University Board, Collegium or Faculty Council
- The traveller's teaching at UTU consists of a one-off session only (see instructions for a definition, section 2)
- Travel expenses based on receipts are paid from a grant awarded to the traveller or their research group if the traveller or the research group has received the grant as a natural person (see section 3).
- None of the above; the travel expenses are charged as a person external to UTU

The traveller's background information (the traveller fills in)Last name (as in the passport)*: First name (as in the passport)*: Home address*: Postcode, city (and country)*: Finnish Social Security Number / Date of birth*: Gender*: Nationality*: **Full bank details incl. the name of bank and address and the traveller's bank account number in IBAN***

Purpose of the journey (a short description; please include relevant attachments e.g. the event programme)

Date and time of the journey

Place of departure: date time

Destination:

Arrival at home: date time

Travel expenses

1. Expenses for the use of car (please see instructions at the end of the form, section 4)

km at /km

1. total

2. Expenses (receipts attached), see section 5

- train
- accommodation expenses
- bus
- flight tickets
- participation fees (receipts and enrolment form / programme attached)
- other expenses for which compensation is sought (details attached)

2. total

Daily allowances

As outlined in chapter 6 of the University of Turku travel regulations, the University only pays daily allowances for employees in an employment relationship or groups of people comparable to employees:

- the University Board, University Collegiate Council, and Faculty Councils
- non-recurring lecturers

Do you receive daily allowances?

Yes No

Did you get free meals during the trip?

Yes No

NB. A hotel breakfast is not considered a free meal.

5. total

If so, please specify the meals below.

TOTAL EXPENSES

Additional information, e.g. details regarding use of car or taxi (mandatory when seeking reimbursement of car/taxi expenses):

Travellers external to the University, without a status comparable to that of UTU personnel:

I confirm that UTU does not pay me any remuneration/compensation for the work I (have) complete(d) or any scholarship/grant

If, in addition to the person's travel expenses, UTU also pays them a scholarship/grant or alternatively any remuneration/compensation for work completed, then the reimbursement of travel expenses will be taxable and the expenses will be processed in the Mepco system operated by HR.

I declare that all the information on this form is correct by ticking this box.

I declare that my funder allows my expenses to be paid from my grant (check the box if this applies to you)

Date

Phone number and email of the traveller:

Instructions for filling in the form

1) Reimbursements for travel expenses free of tax versus taxable travel expenses:

This form is only meant for invoicing travel expenses for persons not employed by the University, when the University can pay the persons' travel expenses free of tax according to the Tax Administration's guidelines. All taxable travel expenses are invoiced in the Mepco system, from which they are reported to the Incomes Register. Please contact your unit's HR for more information.

2) Definition of a one-off teaching session: One-off lecturing/tutoring that lasts for a maximum of one week can be paid as a one-off reimbursement. The number of hours taught during this stretch of time, for which the maximum length of time is one week, can be 20 hours at most.

3) Grantees' travel expenses: As a main rule, the University pays the grantees' travel expenses as taxable reimbursements in the HR system. This main rule concerns, for instance, reimbursements for grantees' travel expenses when the University awards the grant or an external funder has given the grant to the University as an organisation and the University pays the grant to the grantee. This concerns grants that are given to natural persons and that the University has the duty to report annually to the tax authorities.

Departing from the main rule, the University can reimburse grantees' travel expenses free of tax in situations where the University has no duty to make an annual disclosure to the tax authorities but the annual disclosure is made by the organisation (foundation) that has awarded the grant. See the tax authority's guidelines: Taxation of grants, scholarships and awards for merit - vero.fi. This concerns a grant awarded to a natural person or a research group (the persons named in the funding decision) and that is managed by the University. Such (foundation) funding to be managed by the University may be used to reimburse, free of tax, travel expenses incurred by the grantee or members of the research group in question, on the basis of receipts. When the purpose is to cover travel expenses with this type of funding, attach the funding decision to the travel invoice. The traveller must ensure that the funder (foundation) that has given the grant allows travel expenses to be reimbursed in this manner.

4) Further clarification: When seeking reimbursement for use of taxi or a car, details need to be given for why public transport was not used. The reimbursement levels are defined by the Finnish tax authorities. This type of reimbursement will be notified to the Finnish tax authorities even when the actual reimbursement is paid tax-free. Current reimbursement levels for the use of a car are 0.59 Euros (for members of UTU University Board, Collegium or Faculty Council, and teachers of one-off sessions) and 0.27 Euros (for other travellers external to the University, who are seeking reimbursement for travel expenses against receipts).

If the application contains any taxable reimbursements of expenses, the traveller will be asked to contact the UTU HR Services. Any taxable reimbursements will be reported to the Finnish Tax Office.

5) Required attachments: You must attach receipts for all the expenses for which you are seeking reimbursement.

6) Sending the form and attachments: Please attach the receipts, the event programme and other relevant documents as PDF attachments and send them together with this form to your unit's contact person who sends the form to Certia: utu.matkat@certia.fi.

Personal information on the form is collected and saved in the Personnel Registers of the University of Turku in order that the travel expense claim can be processed and paid. For more information, please see: www.utu.fi/en/privacy/notice