Travel Regulations

Åbo Akademi

Issued by the office of Financial Administration 11.1.2013
GENERAL

Valid collective agreements, Tax Rules and Regulations, as well as the University's Internal Regulations are applied to travel and the reimbursement of travel expenses regarding domestic and foreign travel.

Work trips should be planned so that they can be achieved as flexibly, securely, economically, and appropriately as possible. The traveller should use the most appropriate means of travel (bus, train, and plane) or public transport (bus, metro, and tram) which, considering the total costs and travel time, is the most cost-effective as possible from the perspective of the whole journey.

Alternatives to business trips should also considered as viable options such as video or telephone conferencing.

Travel remuneration is paid on submission of the original receipts, which can be given either in paper form directly to the travel secretary, or scanned in as documents in the Travel management program.

Within projects funded by the EU or other external fund organisations work trips are accounted for using the special provisions set out and contained in the contract.

TRAVEL COST APPLICATIONS

The person applying for travel costs should make an application well before the journey starts via the electronic Travel Management Program which is available on-line. It is mandatory to provide a travel plan for all journeys as well as when requesting advance payment for domestic or international travel. The rules indicated should be followed.

After the travel costs have been approved the travel arrangements can commence. The person that approves the travel costs is responsible for the objective and purpose of the journey. In circumstances where the journey takes place during University working hours but is paid by an outside agency (not ÅA) a normal application for travel costs should be made. The University first pays the travel costs to the employee according to the travel expense agreement. Then the University, by arrangement, sends an invoice for the travel expenses to the outside agency in question.

Therefore, the travel secretary should have the exact travel costs and be provided with any related information e.g. a conference programme receipt and other necessary attachments. The person undertaking the journey is responsible for saving all the relevant material in the original form and providing them, without delay, to the travel secretary.

The application for travel costs is also the basis for the travel insurance valid during any journey made outside Finland.
TRAVEL COSTS

A person travelling abroad is not insured without an approved travel plan. After the completion of a journey the traveller should immediately convert the travel plan into travel costs. Travel expenses should be submitted within 2 months of the completion of the journey. The travel costs should include copies of the booking confirmation, the conference programme and any similar information where the reasons for the journey, the date and the eventual conference can be seen. Complete and original tickets e.g. receipts, travel tickets and other costs paid by the University should be attached. The travel claim should also include details regarding meal expenses during the journey. The travel expenses described above should then be sent to the travel secretary for review and then to the Head of Department for their approval, after which they are sent for payment.

STAFF RECREATION DAYS, UNIT TRAINING AND DEVELOPMENT DAYS

Where the University is responsible for the costs of transport to meetings, as well as the cost of accommodation and meals, per diem costs or other travel expenses are not paid by the employer.

HOURLY PAID TEACHERS

Hourly paid teachers are employed by Åbo Akademi University. The journey between the tax payer’s home and the actual place of work is not considered a work related journey. Since hourly paid teachers are employed by the university the journeys that are made to the agreed work location are not considered to eligible for work travel expenses.

Under special circumstances travel costs can be paid to hourly based teachers. These travel costs are subject to tax and are paid via the Personnel Unit and Salary Department.

LECTURERS, PARTICIPANTS IN MEETINGS AND SPECIALISTS

Tax free travel expenses can be paid to lecturers, participants in meetings, as well as members of administration bodies, and with regard to special lectures, presentations, or for special tasks. This also applies to individuals that are invited from other countries.

STUDENTS, SCHOLARSHIP HOLDERS AND PENSIONERS

Only people who are employed by the University can use the travel services that are intended for the University’s personnel via the travel service agreement.

Travel expenses paid to individuals not employed by the University e.g. students, scholarship holders, and pensioners are subject to taxation. The remuneration can be paid via the Personnel Unit without the tax being deducted. In such instances, Åbo Akademi University is not responsible for deducting the tax but is accountable to the Tax office. Similarly, the person who receives the expenses for the travel in question from the University is accountable to the Tax office and should declare the travel remuneration as it is calculated as gross income. Where no remuneration for travel is paid by Åbo Akademi University, the person who has travelled can present the travel costs, justifying the reason for the travel and supplying the receipts, as
deductibles in their tax declaration. Students and scholarship holders can be granted travel subsidies / funding according to the universities guidelines.

TRAVEL, HOTELS, AND OTHER RESERVATIONS

Åbo Akademi University concentrates its activities concerning travel bureau services to Area. Hansel is the Government’s unit for making collective agreements, and the public procurement of competitive travel services. Åbo Akademi has agreed to all Hansel’s framework agreements on travel services. This gives ÅAU considerable price concessions and binds all ÅAU staff members to use these services at Hansel prices. If there are promotional fares or other offers available that are less expensive than the contract price the travel agent books the less expensive option. The Hansel agreement provides guaranteed places and better booking conditions than bookings through the internet. The Hansel agreement offers special prices for flights as well as accommodation and conference packets for domestic hotels as well as for hotels in many countries outside Finland. Special prices are also available for shipping services as well as discounts on VRs (the national train service) domestic routes in Finland and Eastern routes. More information is available on ÅAs website. These services cannot be used for private journeys, nor for journeys paid for by another employer; nor can employees, in such cases, invoice the university for such travel expenses.

ADVANCED TRAVEL PAYMENTS

Advanced travel expenses are paid for work related travel that extends over more than 24 hours. Approved applications for advanced travel expenses should be with the travel secretary at least 2 weeks before the journey takes place. The advance is paid, at the earliest, at least one week before the journey commences. The advance travel expenses are eventually deducted from the final total of the travel reimbursement. Upon withdrawal of the advance, all previous advances should be accounted for and adjusted. The advance payments should not exceed the total sum of the travel costs.

CREDIT CARDS

An employee who undertakes work related travel has the possibility to obtain an ÅA University credit card. All payments made using the credit card remain the personal responsibility of the employee. The Director of Finance decides which person can be issued with a credit card. The holder of an ÅAU credit card signs an agreement by which he or she is required to abide by and follow the terms that ÅAU and the credit agency require, and if requested, immediately account of the use of the card. The Finance bureau keeps a list of the credit cards issued. The cards should not be misused. The card is intended only for expenses that occur during the journey i.e. travel costs, accommodation, cars, and other similar travel costs that are part of the journey. ÅAU has a general agreement with Eurocard. The cardholder is fully responsible for the invoice without any guarantee being given by ÅAU. Cardholders whose employment with ÅAU ceases should return the card to their Institute or Unit.
BONUS CARDS AND CUSTOMER BENEFITS

Bonus points and customer benefits of various sorts that are earned during the journey belong to the university. It is not permitted for an employee of the University to make private use of the bonus points from work related travel. Therefore, bonus points earned during a journey paid for by the employer should be used in conjunction with a new work related journey. ÅAU's travel agency administers the bonus points.

TRAVEL INSURANCE

Insurance only covers individuals that are in an employment relationship with ÅAU. The agreement made for travellers is that the travel insurance for travel abroad only comes into effect if he/she has made a travel plan in the electronic travel program, and that this plan has been approved. Work travel is considered to be a journey paid for by ÅAU as an employer.
In certain instances, such as a posting abroad, which means the work journey extends over 3 months, additional insurance may be agreed.
Journeys to countries where there is a risk of war may require special insurance. The situation should be monitored beforehand.

The content and details of the Travel Insurance are available on ÅAU's website.

VACCINATIONS

Employees should, ahead of time, investigate whether any mandatory vaccinations are required in the region to be visited. Vaccinations can be given by an Occupational Health Unit. Vaccines for work related trips are paid for by the traveller’s Unit. General information concerning vaccinations is available at www.rokote.fi

USE OF PRIVATE CARS

You can use your own vehicle for business journeys whenever they are the most cost efficient and appropriate means of travel. The costs and the total time of the travel should be taken into account for all passengers. The use of a private car should always be justified in the travel plan and the travel expenses.
The use of a private car is compensated by a kilometre allowance. If a person chooses to use their own car despite the fact that other means of transport are available they can only be reimbursed with the allowance for the most economical means of transport.
Journeys to meetings or development events should, as far as possible, make use of public transport with consideration being given to the safety and the length of the journey.

TAXIS

Taxis can be used when they are the most effective and economical means of transport or where special circumstances exist. The use of a taxi should be justified in writing in the travel accounts and verified with the original receipt.
AIR FLIGHTS

Flights should primarily be booked using economy class and as early as possible so as to utilise any discounts. In special circumstances, business class can be used when it is justified, has been agreed beforehand and the travel plan has been approved by the Head of the Department.

The reasons for using business class can be as follows:

- the traveller has physical disabilities, has an illness, or is in the later stages of pregnancy and more space is required for the passenger.

- the journey is obligatory and necessary and cannot be postponed and there are no available tickets in economy class.

- the special price tickets involve certain limitation that the passenger is not able to fulfil (reserving and confirming the tickets a certain number of days before the journey or the delaying of a return flight is not possible).

The University uses travel services that are considered to provide competitive prices by Hansel – and all flights should be reserved via the travel bureau that ÅAU has contract with i.e. Area. The airport bus/train should primarily be used for travel to and from the airport; this can be booked, in most cases, in combination with the main travel arrangements.

TRAIN FARES

When travelling by train second class tickets should be purchased. It is possible to use Business class when a meeting has been planned in advance to take place during the journey e.g. between members of staff from several universities.

In instances where the train, according to the timetable, is delayed so that VR is obliged to refund the costs on the grounds of this delay, the employee should inform the travel secretary. The University then applies for the refunding of the travel costs.

TRAVEL BY BOAT

For Boat journeys the most competitive company, in accordance with the Hansel agreement, should be used. It is always recommended that an offer is requested either from the University’s travel bureau or directly from the Shipping Line.

HOTEL ACCOMMODATION

According to tax office travel rules, accommodation should always be at reasonable price. The University has decided to continue to use the recommendations for hotel accommodation in the Government rules, where the maximum sum for hotel expenses is fixed yearly. Prices can be found on the Finance Ministries web page www.vm.fi, where there is a register of all countries and regions with the maximum hotel costs in Euros.

Reserving of hotel accommodation can still be done at the Government’s civil service prices.
On the basis of the Hansel framework agreement for domestic and foreign travel, accommodation should, in principal, be reserved with the hotels in the framework agreement. The agreement should be mentioned when making the reservation.

TRAVEL AT WEEKENDS

If an employee, at the request of the employee, travels on a Saturday, a Sunday, a religious holiday, or any other free day so that the travel time itself is at least five hours then a daily travel allowance of €55 is paid (2011). Such reimbursements are subject to tax. In other circumstances, the employee does not have a right to this travel allowance.

Travel that is undertaken for work purposes over a weekend, on religious holidays, or any other free time of the employee has limitations outside of the concept of travel for work. The reimbursement that is paid for these journeys is taxable even if the person being reimbursed has their real employment somewhere else. This travel reimbursement is paid by the Personnel Department and should be kept separate from normal travel costs.

HOLIDAYS COMBINED WITH TRAVEL UNDERTAKEN FOR WORK PURPOSES

Travel for work purposes should always be well justified from the perspective of the job and the cost. It is the Head of Department's responsibility to make such decisions.

Work and holiday travel should, in principal, be kept separate and can only be combined to a limited extend.

No travel allowance is paid for a private holiday period that lies outside of the work related travel. A holiday should not involve any economic costs for the University in instances where a holiday is combined with travel for the purposes of work.

TRAVEL EXPENSES DURING OTHER PERIODS OF LEAVE OF ABSENCE

The University does not approve/reimburse travel for work purposes during maternity, paternity, or parental leave. In certain circumstances, where a person has been invited to speak at an international congress or conference, a scientific project meeting, or similar events, before the end of their leave of absence, the University can reimburse the costs for the journey. In such instances, the person should have come to an agreement about the event before the leave of absence is granted, so that he/she is eligible to receive the allowance without it being subject to tax.

During any other form of leave of absence, where a salary is not paid to the employee, work related travel cannot be carried out at the expense of the University or any travel costs be paid for the journey.

Åbo 11th January 2013

Ulla Achrén
Director of Administration

Jean-Mikael Öhman
Director of Finance