

Guidelines for Domestic Business Trip Expense Reimbursement

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- Article 1. These guidelines are specially formulated to regulate the reimbursement of civil servants of various agencies under the central government (hereinafter referred to as “agencies”) who are dispatched on business trips within the country.
- Article 2. Business trip expenses are divided into transportation, accommodation, and miscellaneous expenses. The reimbursement amounts are listed in Table 1. Contract employees, clerks, technical workers, drivers, and maintenance workers shall be reimbursed for expenses according to the amount specified for personnel below senior rank.
- Article 3. Each agency shall make a detailed review and decision on the dispatch of personnel according to nature of the task and needs. For example, those tasks that can be handled through communication tools (e.g., official documents, telephone calls, telefaxes, video conferences, or e-mails) do not require travel. The length and itinerary of business trips shall be approved by the agency in advance according to business needs, and convenient transportation methods shall be used to shorten the trip length. In principle, roundtrip itineraries shall not exceed 1 day.
- Article 4. Within 15 days of completion of the business trip, in accordance with the provisions of Appendix Table 2, the business trip expense report together with relevant documents should be submitted to the competent authority for review.
- Article 5. Transportation expenses including transport by airplane, high-speed rail, ship, vehicle, train, and mass rapid transit during business trips shall be reviewed for reimbursement. Employees who were required to travel by airplane, high-speed train, and ship of different classes or seat types shall attach ticket stubs or proof of ticket purchase; these materials are not required for same-day roundtrips or reimbursement through the expense reporting system. “Vehicle” mentioned above refers to public transport. The use of privately operated passenger vehicles such as taxi shall not be reimbursed unless approved by the agency in consideration of business needs.

For business trips by private car, transportation expenses can be reimbursed for the highest equivalent class fare of publicly operated passenger vehicles on the same road section. However, additional expenses such as fuel, tolls, and parking shall not be reimbursed. In the event of a traffic accident, public funds shall not be used to pay for repairs and compensation to third parties.

Transportation expenses shall not be reimbursed for those who use the agency's special means of transport, have complimentary tickets, or who receive complimentary transportation from a third party.

Article 6. For those who accompany foreign guests on business trips, their transportation expenses shall be reimbursed according to the means of transportation used by the foreign guests, and their accommodation expenses shall be reimbursed according to the uniform invoices or receipts of the hotel.

Article 7. Transfers are regarded as business trips, and travel expenses shall be reimbursed by the new agency.

The spouses and immediate family members of transferred employees can be reimbursed for transportation expenses according to the professional rank of the transferred employee.

Article 8. (Deleted)

Article 9. If the business trip destination is more than 60 km away from the agency, and accommodation is required, the applicant may receive reimbursement for accommodation expenses within the standard amount specified for each professional rank listed in Appendix Table 1.

If the business trip destination is less than 60 km from the agency but accommodation is required because of business needs, the employee must apply for reimbursement to the agency in advance, which can be handled in accordance with the provisions of the preceding paragraph.

Article 10. (Deleted)

Article 11. For a business trip in which the employee remains at the destination for more than 1 month but less than 2 months, accommodation expenses shall be reimbursed at 80% of the stated amount; for business trips of more than 2 months, accommodation expenses shall be reimbursed at 70% of the stated amount.

Article 12. Travel expenses shall be calculated on the basis of the most expedient routes for business trips. However, for special circumstances leading to detours, with the approval of the agency, increased expenses can be reimbursed.

Article 13. Travel expenses shall be calculated on a daily basis from the date of departure to the end of the business trip, except for time accounting for illnesses and accidents; those who applied for leave for personal affairs shall not be reimbursed.

“Illness” mentioned in the preceding paragraph is limited to sudden serious illnesses that have been diagnosed as requiring hospitalization by a medical doctor, and whereby the employee cannot return to their personal residence for treatment. During the hospitalization period, miscellaneous expenses shall be reimbursed on a daily basis from the date of hospitalization up to a maximum of 10 days.

Article 14. For those who are on administrative leave, dismissed, suspended, or deposed during business trips, their travel expenses shall be suspended from the day on which they are unable to perform their duties, and roundtrip travel expenses shall be reimbursed according to their original professional rank.

Article 15. The travel expenses of employees who engage in frequent business trips or long-term assignments shall be within the range of the amount specified in these guidelines. Separate reimbursement regulations shall be formulated after a report is made to the competent agencies for approval.

In addition to the preceding paragraph, each agency may, based on the nature of its business or other factors, formulate separate reimbursement regulations within the scope specified in these guidelines.

Article 16. For employees of local government agencies and public institutions at all levels, the reimbursement of domestic business trip expenses shall be handled in accordance with the provisions of these guidelines.

Appendix Table 1

**Domestic Business
Trip Expense Reimbursement Table for Civil Servants of the
Central Government**

Unit: New Taiwan Dollar

Professional rank Expenses	Specially appointed personnel	Personnel below senior rank (i.e., below Level 14, including contract employees, clerks, technical workers, drivers, and maintenance workers)
Transportation	For airplanes, high-speed trains, and ships with classed seats, the director and deputy directors may travel in business class or an equivalent class; other personnel will travel in economy-class (standard) seats. Ticket stubs or proof of ticket purchase must be attached for reimbursement but are not required for same-day roundtrips or when using the expense reporting system. Other means of transportation, regardless of class, shall be reimbursed.	
Accommodation (Daily limit)	2400	200
	Reimbursed with proof	
Miscellaneous (Daily limit)	400	

Notes:

1. For a package that includes accommodation and transportation, the applicant may receive reimbursement for the expenses within the specified amount not exceeding the accommodation plus transportation expenses. Those who travel by airplane, high-speed rail, or ship with a classed seats shall attach a ticket stub or receipt as proof of boarding, but neither are required if the expense reporting system is used.
2. The daily upper limit of miscellaneous expenses is NT\$400. The agency may set additional reimbursement requirements within the scope specified in these guidelines (e.g., mileage, hours, and business travel locations) based on nature of its business or other factors and act accordingly.
3. After the revision of these guidelines comes into effect, if the business trip period spans the effective period of the new and old regulations, the old and new regulations shall apply during the travel period in which the old and new regulations are in effect, respectively.

Appendix Table 2

(Full title of the agency) Domestic Business Trip Expense
Reimbursement Form

Name		Job title		Professional rank	
Reason for business trip					
		Start __Year__Month__Day	Total__Days	Attached document	__Sheets
		End			
Month					
Day					
Start location and end location					
Assignment content					
Transportation expenses	Airplane and high-speed rail				
	Car and mass rapid transit				
	Train				
	Ship				
Accommodation expenses					
Accommodation plus transportation expenses (package)					
Miscellaneous expenses					
Receipt number					

Total	
Remarks	

Person on business trip Unit supervisor In-charge personnel In-charge
 accountant Director of the agency or authorized signatory