

# Guidelines for Overseas Business Trip Expense Reimbursement

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- Article 1. These guidelines are specially formulated to regulate the overseas business trip expense reimbursement of civil servants of various agencies under the central government (hereinafter referred to as “agencies”).
- Article 2. The term “business trip” mentioned in these guidelines refers to the trips of civil servants who have been approved by the director of the agency to travel abroad for the following reasons:
- (1) Accepting an official invitation of a foreign government, nongovernmental organization, or international organization.
  - (2) Conducting relevant visits in response to diplomatic needs.
  - (3) Representing the government at international conferences or negotiations.
  - (4) Performing inspection as part of business procedures.
  - (5) Fulfilling other official duties.
- Article 3. Employees on business trips shall report to the director of the agency for approval of their itinerary and trip length prior to the start of the business trip according to nature of the task and business needs, and in accordance with the principle of ensuring the shortest possible duration for business trips. With the exception of employee-specific reasons, no time extension shall be granted on business trips without prior approval.
- Article 4. Business trip expenses are divided into transportation, living, and administrative expenses, which are described as follows:
- (1) Transportation expenses: Expenses required for relevant employees to travel by airplane, ship, and long-distance public land transportation.
  - (2) Living expenses: Accommodation, meals, and allowances for relevant employees.
  - (3) Administrative expenses: Processing, insurance, administrative, gifts, and miscellaneous expenses for relevant employees traveling abroad.

“Allowances” specified in Subparagraph (2) include urban train tickets, bus tickets, mass rapid transit tickets, personal credit card processing fees, laundry fees, tips, and other living-related expenses.

“Gifts and miscellaneous expenses” specified in Subparagraph (3) include gifts, means of communication, taxis, car rentals, and other expenses.

Article 5. For employees on business trips who travel by airplane, ship, and long-distance public transport of different classes, the following provisions shall apply:

(1) Minister-level personnel and special diplomatic envoys may travel in first-class seats or cabins.

(2) Deputy ministers, ambassadors, overseas representatives, ministers, other specially appointed (dispatched) personnel, and those of senior rank (i.e., Level 12 or above) who receive full director bonuses may travel in business class or equivalent classes. However, deputy ministers who represent the government on diplomatic missions to visit or attend international conferences may travel in first class.

(3) Other personnel may travel in economy (standard) class.

The employees listed in Subparagraph (1) may designate one accompanying person to travel in the same class.

Article 6. For reimbursement of air transportation expenses for business trips, the following documents shall be submitted:

(1) Ticket stubs, electronic tickets, or other documents verifying the travel itinerary.

(2) Proof of purchase of international air tickets, receipts from travel agencies, or other documents sufficient to verify the payment of fares.

(3) Stubs of boarding passes (including electronic boarding passes) or photocopies of relevant passport pages serving as proof of boarding, or a flight boarding certificate issued by the airline.

For the reimbursement of transportation expenses other than those stipulated in the preceding subparagraphs, in addition to the Guidelines for Domestic Business Trip Expense Reimbursement, the original documents or receipts from travel agencies shall also be attached.

Article 7. The daily living expenses for employees sent by various agencies on business trips abroad shall be separately determined by the Executive Yuan.

Daily living expenses in the preceding paragraph shall be divided into 70% of accommodation expenses, 20% of meal expenses, and 10% of others expenses.

Article 8. Employees representing the government when attending international conferences or negotiations who stay in hotels designated by the organizer or who travel to overseas tourism areas recognized by the Ministry of Foreign Affairs as on red alerts, and whose accommodation expenses exceed 70% of the daily living expenses in the area, may submit relevant material for verification and reimbursement.

For employees who travel abroad for exhibitions, inspections with private enterprises, and minister-level foreign visits and who stay in hotels arranged by the organizer, if their accommodation expenses exceed 70% of the daily living expenses in the area, reimbursement may also be verified through submitting relevant material. The maximum accommodation expenses are limited to the daily living expenses in the area.

Minister-level employees referred to in the preceding two paragraphs may designate one accompanying person with whom to travel abroad, and their accommodation expenses shall be verified and reimbursed according to the same standard.

Article 9. For business trips sponsored by foreign governments, international organizations, or other entities, in terms of provided meals and accommodation or cash allowances, their living expenses shall be reimbursed in accordance with the following provisions:

(1) Employees who are provided with meals and accommodation without cash allowances or whose cash allowance does not cover 10% of the daily living expenses in the area may be reimbursed on a daily basis or as a supplement of 10% of the daily living expenses in the area.

(2) For employees who are provided with meals but no accommodation or others cash allowances or whose cash allowance does not cover 10% of the daily living expenses in the area, accommodation expenses at 70% of the

daily living expenses in the area may be reimbursed on a daily basis or as a supplement of 10% of the daily living expenses in the area.

(3) For employees who are provided with accommodation but without meals or other cash allowances or whose cash allowance does not cover 10% of the daily living expenses in the area, meal expenses at 20% of the daily living expenses in the area may be reimbursed on a daily basis or as a supplement of 10% of the daily living expenses in the area. Other sources of accommodation, as mentioned in the preceding paragraph, refer to accommodation in free dormitories, transit hotels, or overnighting in transportation. Other sources of meals refer to meals included in the reimbursed accommodation or other registration expenses according to Article 8.

For employees not provided with three meals as mentioned in the preceding two subparagraphs, meal expenses for breakfast, lunch, and dinner shall be calculated at 4%, 8%, and 8% of the daily living expenses, respectively, and may compensate for the meal expenses that are not provided.

On the day of returning to the country, the living expenses shall be reimbursed within the limit of 30% of the daily living expenses in the area.

Article 10. When instructing employees stationed abroad to complete tasks in their country of residence, their business trip expenses shall be verified and reimbursed according to the following provisions:

(1) Transportation expenses: As specified in these guidelines.

(2) Meal expenses and allowances: For business trips within the area (city) where the employee is stationed, expenses shall be reimbursed within the limit of 20% of the daily living expenses in the area; for business trips outside the stationed area (city), expenses shall be reimbursed within the limit of 30% of the daily living expenses in the area.

(3) Accommodation expenses: For business trips within the area (city) where the employee is stationed, the principle of roundtrips on the same day and no overnight stays shall stand. If accommodation is required, the accommodation expenses shall be reimbursed within the limit of 70% of the

daily living expenses in the area, except for in the circumstances stipulated in Article 8.

Article 11. For employees who stay at the business trip destination for more than 1 month, except for those representing the government through attending international conferences or negotiations, are dispatched to foreign areas recognized by the Ministry of Foreign Affairs as on red alert, or are preparing to establish embassies, consulates, or representative offices, the reimbursement of living expenses shall be handled in accordance with the following provisions:

(1) For employees who stay at the destination for more than 1 month but less than 3 months, from the second month, 80% of the daily living expenses in the area shall be reimbursed.

(2) For employees who stay at the destination for more 3 months, from the fourth month, 70% of the daily living expenses in the area shall be reimbursed.

Article 12. During the business trip, if the number of days is extended as a result of illness or accident, living expenses may be reimbursed on a daily basis after proof of expenses is presented and approved by the director of the agency.

Article 13. Expenses for travelling abroad may include fees related to passports, visas, yellow books, vaccinations, foreign exchange settlements, and airport services, all of which should be accompanied by the original receipts or travel agency receipts for verification and reimbursement.

Article 14. Employees traveling on business trips shall purchase travel insurance, and the original insurance receipts shall be attached for verification and reimbursement; the insurance items and insured amounts shall be determined by the Executive Yuan.

Article 15. Administrative expenses for business trips include the materials, registration, postal and telecommunications, translation services, and freight charges required to perform official duties abroad. Before the relevant employees embark on business trips, the estimated administrative expenses must be approved by director of the agency, and the original documents or travel agency receipts should be submitted for reimbursement after the

business trip. However, expenses that exceed the original approved items or amounts because of provisional business needs can only be reimbursed after an explanation is provided and approved by the director of the agency.

Article 16. Team leaders on a business trip at director-general level or above may submit original receipts to reimburse gifts, entertainment, and miscellaneous expenses according to the following amounts:

(1) Minister level: For less than 15 days, the limit is NT\$100,000; for more than 15 days, the limit is NT\$150,000.

(2) Deputy minister level: For less than 15 days, the limit is NT\$60,000; for more than 15 days, the limit is NT\$90,000.

(3) Director-general (including directors, deputy directors, and supervisors of Levels 12 and 13) level: For less than 15 days, the limit is NT\$40,000; for more than 15 days, the limit is NT\$60,000.

If the total number of team members exceeds six, gifts, entertainment, and miscellaneous expenses shall be reimbursed according to the amount specified in the preceding paragraph. For seven or more people, an additional NT\$600 per person per day shall be provided and reimbursement shall be made according to the submitted proof of expenses.

If employees at or above deputy minister level lead a team on a business trip for one of the reasons detailed in Subparagraphs (1) to (3) of Article 2, consecutively visit several countries, or are performing a particularly crucial duty, the gifts, entertainment, and miscellaneous expenses approved by the competent authority shall not be limited by the provisions of the two preceding paragraphs.

For personnel at or above director-general level that lead a team on a business trip, if car rental is required, with the approval of the director of the agency, original documents shall be attached for verification and reimbursement, which is not subject to the limitations detailed in Subparagraphs (1) and (2).

Article 17. Employees who travel on business but are not accompanying other employees at or above director-general level may submit original documents for the reimbursement of gifts, entertainment, and miscellaneous expenses

up to the limit of NT\$600 per person per day according to the number of days spent on the business trip.

For employees on such business trips as described in the preceding paragraph, if car rental is required, they shall submit a document that indicates that the car rental expense is lower than the fare for long-distance public transportation overland to the business trip destination. Original documents shall be attached for verification and reimbursement, which is not subject to the provisions of the preceding paragraph.

Article 18. For employees who are sentenced to imprisonment while on a business trip and have not had their penalties commuted to fines or sentence suspended; or for employees who are on administrative leave, dismissed, suspended, or deposed, their agencies or service shall instruct them to return to the country within 1 week. They may still be reimbursed for living and transportation expenses, but only for the amount required to return to the country and within 1 week of being instructed to return.

Article 19. Within 15 days from the end date of the business trip, the daily expense details determined in accordance with these guidelines shall be listed in the overseas business trip expense report form (format is as the appendix), together with the relevant documents and shall be submitted to the relevant agencies for review and approval. The date and time of each business trip expense of the traveling employee shall be calculated according to the date and time of their home country, except for those stationed abroad.

If foreign currency exchange has not been settled before traveling abroad, the business trip expenses shall be reimbursed on the basis of the spot USD reference exchange rate sold by Bank of Taiwan on the day prior to the employee traveling abroad (delayed on holidays). However, employees who must pay registration fees before traveling abroad can be reimbursed at the exchange rate on the actual payment day and, if the expenses are paid using a credit card, can be reimbursed at the credit card settlement exchange rate.

If the business trip destination does not use USD, original documents must be attached for reimbursement, and payments can be made in the local currency in accordance with the preceding paragraph. If no bank in Taiwan

is selling the spot exchange rate of the currency, the cash exchange rate shall be used as the basis.

Article 20. For the employees of local government agencies at all levels, public institutions, and overseas agencies dispatched on business trips to international countries, reimbursement of their overseas business trip expenses must be handled in accordance with the provisions of these guidelines.

Article 21. The competent authorities of the central government may, within the scope specified in these guidelines, formulate their own regulations on the reimbursement of overseas business trip expenses.

Article 22. Reimbursement of business trip expenses to the mainland China, Hong Kong, and Macau shall be handled in accordance with the provisions of these guidelines; the daily living expenses of employees on business trips shall be determined separately by the Executive Yuan.

Article 23. 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. However, before the new regulations come into effect, the old regulations may apply to air travel tickets and accommodation booked at the time the new regulations are in effect. The funds required after the revision will continue to be disbursed from the relevant funds in the original budget of each agency.



**Appendix Table**

**(Full title of the agency) Overseas Business Trip Expenses Report  
Form**

Name			Job title		Professional rank	
Reason for the business trip						
		Start __Year__Month__Day	Total_Days	Attached document	_Sheets	
		End				
Month						Total (NT\$)
Day						
Start location and end location						
Assignment content						
Transportation expenses	Airplane					
	Ship					
	Long-distance public land transport					
Living expenses (US\$)						
Administrative expenses	Processing					
	Insurance					
	Administrative					
	Gifts, entertainment, and miscellaneous					
Deduction of item amounts in accordance with Article 9						

Total		
Receipt number		
Remarks		

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