

Regulations on Reimbursement of Expenses at the University of Zurich (UZH Expense Regulations)

(dated 21 November 2023)¹

This English translation is provided for convenience purposes only. The original German text fully prevails. Some additional information not provided in the German original has been inserted for clarification [bracketed text in italics].

The Executive Board of the University,

based on § 3 para 2 of the Finance Regulations of the University of Zurich dated 16 November 2009² and § 22 para 2 of the accompanying implementation ordinance dated 21 January 2021,

has resolved:

A. General Provisions

- § 1** ¹ These regulations apply to all employees of the University of Zurich (UZH). Personal scope of application
² They can also be applied to persons not employed by UZH, such as academic guests, invited speakers or external PhD students if these persons are entitled to claiming business expenses as a result of an agreement.
- § 2** ¹ These regulations determine the type and amount of expenses to be compensated. Factual scope of application
² Expenses covered by Swiss National Science Foundation contributions are subject to separate provisions.³
³ Another exemption concerns the regulations on external teaching staff (“Reglement über die Lehranstellungen von externen Lehrpersonen an der Universität Zürich”) dated 29 August 2016⁴.

¹ The cantonal tax office of Zurich as approved these regulations on 4 December 2023 (with the exemption of §1 para 2). Based on this approval, UZH refrains from listing individual expenses in its wage statements. Any modification, annulment or replacement of these regulations is to be reviewed with the cantonal tax office.

² LS 415.112

³ General implementation regulations for the Funding Regulations [of the Swiss National Science Foundation] dated 9 December 2015.

⁴ LS 415.211

Basics

§ 3 ¹ UZH employees are compensated for business travel expenditure, representation expenses and other work-related expenses according to the provisions in these regulations.

² Employees are obliged to keep expenses to a necessary minimum. Expenses not required for their professional activity are borne by the employees.

³ Expenses require receipts. If the original receipt is unavailable or requires excessive effort in order to be obtained, employees can create and submit an in-lieu receipt as an exception.

B. Expenses for Business Travel

Business travel
(definition)

§ 4 Business trips include all travel mandated by UZH:

- between one's usual on-site place of work and an off-site destination,
- between one's place of residence or another mobile work location and an outside destination if the trip is shorter than in lit. a,
- between two on-site places of work within one day if the distance cannot reasonably be covered by walking.

Business travel
(execution)

§ 5 ¹ Whenever possible, virtual forms of interaction are preferable to business trips.

² Business trips are done using public transport. The choice of alternative modes of transportation is determined by §§ 8 and 9.

Travel expenses
a. Public transport

§ 6 ¹ If the destination of a business trip lies within the ZVV network (public transport in the canton of Zurich), second class tickets are compensated. Outside ZVV, first class tickets are compensated.

² Employees using a privately bought half-fare travelcard (Halbtax) for business trips are compensated for the effective ticket cost. If the sum of their tickets exceeds 50% of the cost of a half-fare travelcard within 12 months, UZH compensates the half-fare travelcard retroactively.

³ Employees using a privately bought travelcard (e.g. for ZVV zones or the GA travelcard) for a business trip are compensated the half-fare price.

b. Ex ante
compensation of
travelcards

§ 7 ¹ If the expected sum of business trips at half-fare prices over the next 12 months exceeds 50% of the cost of the half-fare travelcard (Halbtax), it can be compensated proactively.

² If the expected costs for [*half-fare*] business trips over the next 12 months exceed the cost of the corresponding travelcard (for ZVV zones, the specific journey, or the GA travelcard), the travelcard can be compensated.

³ To compensate a GA travelcard, cost center or project leaders need to apply to the Vice President Finances [*via Human Resources*] in advance.

⁴ Employees receiving compensation for a GA travelcard cannot claim a tax deduction for their travel to work. This is noted in their wage statement.

c. Individual
transport

§ 8 ¹ If a business trip's destination cannot be reached by public transport, cannot be reached in a timely manner, or if the use of public transport is impossible due to other circumstances, private means of transport, shared mobility services or – where necessary – taxis can be used.

² The use of a private cars is compensated with a lump sum of CHF 0.70 per kilometer. The use of other private means of transportation like motorcycles, e-bikes and regular bikes is compensated with CHF 0.35 per kilometer.

³ For shared mobility services, the effective costs are compensated.

⁴ If taxis have to be used, the effective costs are compensated.

⁵ If the business trip starts or ends at the employee's place of residence and §4 lit. b [*shorter trip*] does not apply, expenses may only be claimed for the journey from the on-site place of work. The distance from the place of residence to the on-site place of work is not compensated if the employee in question usually travels to work by car.

§ 9 ¹ Flights are to be kept to a minimum.

d. Air travel

² Business trips up to six hours per route are to be done by train. Exceptions require an important professional or personal reason.

³ The cost of economy class tickets is compensated. For intercontinental flights, owners of an area of responsibility can grant compensation for premium economy or business class tickets.

⁴ Within the respective financial and time constraints, the most ecological service is to be selected.

⁵ Air miles, bonus points, premiums and other bonuses acquired through business trips must be used for professional purposes.

§ 10 ¹ If separate expenses for breakfast, lunch or dinner are incurred during a business trip, effective costs are compensated up to a maximum of CHF 20 per meal.

Meals

² If employees are contracted to work more than 60% of their time off site and receive a separate compensation for lunch as stated in their employment order, this must be documented in their wage statement.

§ 11 ¹ For accommodation, the rates of hotels that fall into the local intermediate category are compensated. If local conditions require it [*e.g. safety and/or closeness to conference venue*], more upmarket rates can be compensated.

Accommodation expenses
a. Basics

² The cost for overnight stays incl. breakfast is compensated. Private expenses are not reimbursed.

³ In case of private accommodation with relatives or friends, the effective costs of a gift to the host(s) are compensated up to a maximum of CHF 80. This maximum is not affected by the duration of the stay.

§ 12 ¹ If travelling by train rather than by plane requires an additional overnight stay, the cost is compensated.

b. Extensions

² If an additional overnight stay reduces total travel cost [*i.e. flight plus accommodation*] due to the availability of a cheaper flight, it is compensated.

§ 13 ¹ Ancillary expenses may be compensated for:

Ancillary expenses

- a. any visa, vaccine and/or medical checkup required for the business trip,
- b. participant fees for conferences or any other events that are the goal of the business trip,
- c. other work-related expenses during the business trip like parking and toll fees, locally required tips, or expenses for job-related communication.

² Expenses caused by late cancellations or other types of personal negligence are not compensated.

C. Representation Expenses

§ 14 ¹ Representation expenses comprise expenses incurred for entertaining guests of UZH in the immediate interest of the university.

² Compensation of representation costs can only be claimed by the owner of an area of responsibility or with the owner's prior approval.

³ Effective costs are compensated. They need to commensurate with the purpose of the entertainment provided.

D. Other Work-Related Expenses

Work-related material

§ 15 ¹ Operating material (software and hardware, office supplies, literature, tools, etc.) is to be purchased via the regular processes within UZH.

² If employees must acquire required material at short notice themselves, the effective expenses are compensated as an exception. Upon compensation, the material is transferred into UZH's ownership.

Other staff expenses

§ 16 ¹ Other staff expenses include expenses for team events or retreats.

² Compensation of other staff expenses requires ownership of an area of responsibility or the owner's prior approval.

³ The provisions in §14 para 3 apply accordingly.

E. Expense Claims

Content and form

§ 17 ¹ Compensation of business expenses requires an expense claim.

² The format provided by the Directorate of Finances is to be used, and invoices must be submitted with the claim.

³ The following information is mandatory:

- a. the recipient of the expense,
- b. the event underlying the expense (business trip, representation expenses, other),
- c. the location, time and reason for the event,
- d. if required, additional information on how/why the expense occurred.

⁴ Representation expenses require the following additional information:

- a. in case of invitations [*e.g. to meals or events*], the names and job titles of all participants as well as the name of the location,
- b. additional explanation of other expenses for the entertainment of UZH's guests.

§ 18 ¹ Expense claims are reviewed and signed by the owners of the corresponding cost centers or projects. Review and signoff
a. Responsibilities

² Invoice delegates as defined in §57 para 3 of Finance Handbook of the University of Zurich (FHB-UZH) dated 13 April 2021 can review and sign expense claims up to CHF 100.

³ If the owner of the cost center or project is also the recipient of the expense, their line manager reviews and signs the expense claim.

⁴ If para 3 applies to expense claims from deans or from members of the Executive Board of the University, the Vice President Finances is responsible for the review and signoff. Expense claims of the Vice President Finances underlying para. 3 are reviewed and signed by the President.

§ 19 The person doing the signoff thereby confirms that the expense claim complies with these regulations. b. Effect

§ 20 Expense claims must be submitted in a timely manner, no later than by the end of the calendar year through the channels provided by the Directorate for Finances. Submission

F. Dispute Settlement

§ 21 Disputes in the application of these regulations are settled by the Vice President Finances.

G. Final Provisions

§ 22 ¹ These regulations enter into force on 1 January 2024.

² The version dated 6 June 2013 is revoked.

On behalf of the Executive Board of the University

President
Michael Schaepman

Secretary General
Rita Stöckli