

Business Travel Expense Policy

1. Introduction

What is a business travel expense?

These are costs incurred by LSC PAYE employees or Limited Company (LTD) contractors when temporarily away from their usual workplace for work duties. It excludes expenses from working from home.

The Company reimburses necessary and reasonable travel expenses related to business transactions subject to client manager approval. All claims must adhere to this policy to be eligible for reimbursement.

The total cost of a business trip should always be kept at a minimum.

If an employee or contractor wishes to extend a business trip to combine with personal travel it must be approved by their immediate on-site manager, not interfere with the employee's/contractor's ability to perform their duties, and never increase the cost of the business trip. Any costs incurred for personal travel are the sole responsibility of the employee and will not be reimbursed.

2. Purpose

This policy provides LSC PAYE employees and LTD Contractors with guidelines for booking and claiming work-related travel expenses. It details the types of expenses covered and the accepted forms of receipts. Adherence to this policy is mandatory.

3. Who does the policy cover and their responsibilities

3.1 LSC

The Finance Department is responsible for ensuring that any Business Travel expenses are reimbursed to the PAYE employee or LTD Contractor within a reasonable time frame and that all expense claims are in line with this policy as well as on site client expense policies.

- For an LTD contractor, approved business travel expense claims within the billing period specified on the invoicing calendar will be reimbursed by the 15th of the following month.
- For a PAYE employee, approved business travel expense claims occurring within the payroll period will be reimbursed on the payroll payment date as per the payroll calendar.

3.2 LSC PAYE employees or Limited Company Contractors

LSC PAYE employees or Limited Company Contractors travelling are responsible for complying with their Client sites expense policy i.e. the company you are working with and LSC's travel expense policy.

In the event of a conflict between the two the Client sites expense policy will supersede LSC's policy.

3.3 Client Site Direct Managers

Direct managers at client sites must review and approve all expense claims according to their site's expense policy and the LSC travel expense policy.

4. Allowable Expenses

- Vouched travel expenses
- Vouched subsistence expenses
- Meals inc. alcohol with clients during business travel
- Milage reimbursement (unvouched travel)
- International travel expenses

4.1 Vouched Travel expenses

1. Flights
2. Public transportation
3. Road tolls
4. Taxis
5. Parking
6. Car hire
7. Petrol

4.1.1 Flights

Flights are to be booked at Economy class and reimbursable with receipts.

Flight change fees when the missed flight is due to employee/contractor error may not be reimbursable and will be examined on a case-by-case basis.

4.1.2 Public Transportation

Bus and train fares are reimbursable with receipts.

If transportation offers different classes, it should be purchased in Economy class only.

4.1.3 Road Tolls

Road Tolls during business travel are reimbursable with receipts.

4.1.4 Taxis

Taxi expenses for business-related travel to and from businesses, hotels, airports or train stations are reimbursable with receipts. However, maximum use should be made of public transport when available.

4.1.5 Parking

Parking costs during business travel are reimbursable only with receipts.

4.1.6 Car Hire

Employees may hire cars when other transportation options are unavailable, more expensive, or impractical. They need a full clean driver's licence and must be over 21 or 25 years old, depending on the rental company. Fully comprehensive insurance is required for the hired car.

All rentals should be for intermediate size cars or smaller (e.g. ford focus) or if an upgrade is provided by the rental company at no cost.

When the car is picked up the employee should inspect the car and make sure that any damage is recorded by the rental company.

Employees must refuel cars before returning them and will be reimbursed for any refueling during the rental period with receipts.

The company is not responsible for paying speeding, parking or other fines incurred by employees while using a hired car.

Receipts for reimbursement must contain all details of the Car Hire and Insurance costs.

4.1.7 Petrol

Petrol costs during business travel are reimbursable only with receipts.

Please note if you are already claiming for mileage you will not be able to claim for petrol costs as the mileage allowance already accounts for the use of Petrol.

4.2 Vouched Subsistence Expenses

1. Hotel/Accommodation
2. Food and Drink

4.2.1 Hotel/Accommodation

Hotel, Airbnb or bed and breakfast stays must be booked at reasonable rates. Employees should use a guide price of a maximum of €200 for 'room only' per night.

Breakfast may also be purchased at the accommodation.

The company will not cover 'In-Room' entertainment, hotel telephone costs, Mini-Bar costs, laundry services or alcohol purchased at the hotel bar.

All hotel/accommodation and breakfast costs will only be reimbursed with receipts.

4.2.2 Food and Drink

Personal meal expenses are those incurred by employees when dining alone on a business trip. Reasonable meal costs are reimbursable with receipts.

Alcoholic beverages consumed with dinner during business travel are permitted for reimbursement, provided the consumption is kept to a **moderate and reasonable level**.

This typically means:

- Alcohol must be part of a **meal expense**, not a standalone purchase.
- **Itemized receipts** must be submitted, clearly showing the alcohol as part of the dinner.
- Excessive or lavish alcohol expenses will not be reimbursed.

4.3 Meals inc. Alcohol with clients during business travel

Meals with clients during business travel are permitted, however it must be noted that the client portion of the expense is a non-tax-deductible entertainment cost.

As such the following rules must be followed:

- The receipt total must be clearly split between the amounts paid for the client vs. amounts paid for company employees. This must be written on the receipt.
- The names of the attendees and business purpose of the meal must be also written on the receipt.
- The date must be visible on the receipt.

Alcoholic beverages consumed with dinner with clients are permitted for reimbursement, provided the consumption is kept to a **moderate and reasonable level**.

This typically means:

- Alcohol must be part of a **meal expense**, not a standalone purchase.
- **Itemized receipts** must be submitted, clearly showing the alcohol as part of the dinner.
- Excessive or lavish alcohol expenses will not be reimbursed.

4.4 Mileage reimbursement (unvouched travel)

Mileage can be reimbursed when employees use their own private vehicles for business journeys.

IMPORTANT: *You will be required to notify your insurance company prior to using your own car for business travel (this does not include using your car for commuting to and from your normal workplace). Your insurance company may ask you for the amount of mileage you may expect to do.*

*After this and prior to claiming for any mileage, you **must** send us an email containing a declaration that you have notified your insurance company that you will be using your personal car for business journeys and that this is covered under your insurance.*

For business travel, the distance in kilometers is calculated by the lower of either:

- The distance between the employees' home and temporary place of work
- The distance between the employee's normal place of work and the temporary place of work.

Traveling to and from work is an employee's private travel, it is not a business journey and will not be reimbursed.

Mileage travelled will be calculated via Capture Expense.

Mileage may be claimed for both the journey to and from the location.

If you are claiming mileage you cannot claim fuel/petrol costs as a separate reimbursement.

Reimbursement will be calculated using the following civil service rates from the Revenue, an employee will choose the rate applicable to the car they are using:

Cars (rate per kilometre)

Motor travel rates (from 1 September 2022)

Distance band	Engine capacity up to 1200cc	Engine capacity 1201cc - 1500cc	Engine capacity 1501cc and over
Up to 1,500 km (Band 1)	41.80 cent	43.40 cent	51.82 cent
1,501 - 5,500 km (Band 2)	72.64 cent	79.18 cent	90.63 cent
5,501 - 25,000 km (Band 3)	31.78 cent	31.79 cent	39.22 cent
25,001 km and over (Band 4)	20.56 cent	23.85 cent	25.87 cent

4.5 International Travel expenses

If international travel is required by a client the following extra expenses can be claimed back.

- Travel Visa fees with receipt
- Travel Insurance with receipt

Foreign currency expense guidelines:

Expenses in other currencies will be converted to Euros and reimbursed at the prevailing FX rate on the expense date.

If however you have the specific Euro equivalent on your bank statement for the foreign amount LSC are happy to reimburse for this amount.

5. Additional required documentation

- Original itemised till receipts that clearly show the date and items purchased. Debit/Visa receipts on their own are unacceptable.

i.e.

Original itemised Receipt

vs.

Visa Receipt



- Flight invoices/receipts must clearly show the locations being flown to as well as the dates of the flight and total amounts spent.
- Hotel invoices/receipts must clearly show the name and location of the hotel and dates of stay as well as total amounts spent.
- If you use the FX amount charged by your bank for amounts in another currency other than euro, then a screenshot of the bank statement showing the date, name of expense and amount paid in Euro must accompany the expense claim.
- Mileage claims must be accompanied by a screenshot from Google Maps clearly showing the start and end of the journey as well as the kilometers travelled.
- Receipts for meals with clients - The receipt total must be clearly split between the amounts paid for the client vs. amounts paid for company employees. The names of the attendees and business purpose of the meal must be also written on the receipt. The date must be visible on the receipt.

6. Claims for Expenses

All expense claims must be submitted through Capture Expense and comply with this policy's guidelines. Payment will be processed for PAYE employees or LTD contractors once approved by a direct manager on a client site and the LSC finance department.

If there are any discrepancies after payment LSC reserves the right to credit back any disallowable expenses on the next payroll or invoice.

7. Summary of allowable and non-allowable expenses (note some extra non allowable expenses here)

Allowable Expenses	Non-Allowable Expenses
Economy class flights	In-room entertainment at hotels
Public transportation costs (bus, train)	Hotel telephone costs
Taxis (when public transport is unavailable or impractical)	Mini-bar costs
Car hire (intermediate size or smaller, with comprehensive insurance)	Laundry services at hotels
Road tolls	Unapproved upgrades to flights/hotels
Parking	Flight change fees when the missed flight is due to employee/contractor error may not be reimbursable and will be examined on a case-by-case basis
Petrol	Speeding, parking, or other fines incurred while driving a hired car or personal car for business travel
Hotel/accommodation (up to €200 room only/night; B&B and Airbnb allowed)	Travel between home and normal place of work (is considered private travel)
Breakfast at hotel	Purchases of clothing and footwear for personal use
Reasonable personal meal costs	Personal leisure/entertainment costs while travelling
Meals with Clients (with receipts and attendee details)	Separate and extra FX charges on bank statements
Alcoholic beverages consumed with dinner are permitted for reimbursement, provided the consumption is kept to a moderate and reasonable level	If extending a stay abroad for personal reasons - Any extra charges will not be reimbursable
Mileage Reimbursement for private vehicle use for business journeys is only allowable once you have declared to LSC that your insurance will cover this	Separate fuel/petrol claims when claiming mileage
Travel Visa fees	Debit/Visa card receipts alone (must also provide original till receipts)
Travel insurance for international travel	
Original itemised till receipts	