

Directive concerning the reimbursement of work-related expenses

LEX 5.6.1

1st March 2007, valid as at 1st January 2025

The Direction of École Polytechnique Fédérale de Lausanne,
having regard to the Ordinance of 11 April 2002 concerning the reimbursement of expenses within the ETH¹,
having regard to the Directive of 1st January 2024 (LEX 5.6.2) concerning responsible business travel
hereby adopts the following:

Chapitre 1 General Provisions

Article 1 Scope

- 1 These expenses regulations shall apply to all staff performing any work-related activity within EPFL, regardless of the source of funding or contractual terms and conditions.
- 2 For the purposes of this directive, expenses mean any expenditure incurred by an employee in the interest of EPFL. The following work-related expenses shall be reimbursed:
 - Travel expenses – general rules (Article 9 below)
 - Accommodation expenses (Articles 10 and 11 below)
 - Meal expenses (Article 12 below)
 - Expenses relating to visas, vaccinations, health tests and prophylactic tests (Article 13 below)
 - Hospitality expenses and gifts to staff (Articles 14 and 15 below).

Article 2 General Principles

- 1 Staff shall comply with the duty to set an example and to be transparent when using public funds, irrespective of the source of funding, and shall ensure in particular that there is no:
 - conflict of interest between work-related and private activities
 - personal enrichment or loss (“no gain, no loss”)
- 2 The reimbursement of travel expenses is subject to compliance with the Directive relating to the organization of responsible professional travel ([LEX 5.6.2](#)) and the Directive concerning faculty research leave (LEX 4.2.4 art. 5²).

Article 3 General Procedures³, Roles, and Responsibilities

- 1 A trip request must be created and approved for any work-related travel, after which an expense report may be created and approved.
- 2 Non-travel expenses shall be taken into account directly by way of an expense report.
- 3 The beneficiary or person undertaking travel shall:
 - Give notice of his/her trip
 - Draw up the travel request independently or in conjunction with the travel organizer
 - Complete the sections concerning anticipated expenses and allocated funds
 - Obtain approval for the trip request before purchasing any services relating to the trip
 - Register his/her trip using the appropriate tools⁴

¹ [CC 172.220.113.43](#)

² No external earmarked funding. Only the round-trip (EPFL – place of faculty research leave) travel expenses of the person on leave (plane and train) are reimbursed. Earmarked funding (e.g. FNS Scientific Exchanges). The following expenses are considered professional expenses and are reimbursed: round-trip (EPFL – place of faculty research leave) travel expenses (plane and train), lodging expenses limited to the person on faculty research leave.

³ See detailed presentation of procedures in Appendix 1: Procedures

⁴ My Absences (Sésame)

- Declare all expenses in the expense report, ensuring that this does not include any private costs or double reimbursement, check that the costs declared comply with this Directive, and allocate the expenses (invoices) to the relevant claim within 30 days of the end of the trip or, at any event, before the annual closing, according to closing instructions
 - Obtain approval for his/her expense report
 - Correct or delete any claim that has been refused.
- 4 The travel organizer shall⁵:
- Prepare the trip request in consultation with the person undertaking travel
 - Complete the sections concerning anticipated expenses and allocated funds
 - Itemise all expenses incurred on a trip in an expense report
 - Launch the approval procedure for an expense report.
- 5 The travel request approver shall⁶:
- Ensure that the trip is justified and that the expenses are appropriate and comply with this Directive
 - Ensure the availability of the necessary funding for the trip
 - Verify the eligibility of the expenses in accordance with the third-party funding source.
- 6 The expense report approver shall:
- Review and approve the expense report
 - Ensure the compliance of the claim and any supporting documents.

Article 4 Non-Reimbursed Expenses

- 1 Only expenses that directly pertain to work-related activity or work-related travel shall be reimbursed.
- 2 This includes (but is not limited to⁷):
- Any expenses of a private nature
 - Any travel expenses prohibited by the travel policy
 - Removal expenses. Any exceptions are handled by HR.
 - Equipment recorded in the inventory (including tablets) and mobile phones
 - Expenses arising due to negligence or any misconduct
 - Expenses not expressly authorised during sabbatical leave (see art. 2 above).

Article 5 Purchasing Channels

- 1 The authorized purchasing channels / payment methods for the purchase of travel services are specified in Appendix 1 of the Directive on the use of credit cards at EPFL (LEX 5.4.1).

Article 6 Use of a corporate credit card

- 1 The rules set out in this Directive apply in full to holders of individual credit cards⁸.
- 2 The transactions appearing on the credit card statement are included in their entirety in the expense statements of the 'Travel & Expenses' tool⁹ in Sesame.

⁵ A person who is an accredited "Travel Organizer".

⁶ A person with purchasing rights > CHF 0.00.

⁷ More examples are available in KB0014806

⁸ See also the Directive on the use of credit cards at EPFL, LEX 5.4.1.

⁹ However, these transactions must be assigned to the correct expense report within a maximum of 30 days (art. 4 LEX 5.4.1). Individual credit card holders are advised to use the 'My travel and expenses' application in EPFL Campus.

Article 7 Advance Payments

- 1 Only staff members undertaking travel who do not have an individual EPFL credit card may request an advance payment.
- 2 Any advance payment for travel shall not be lower than CHF 200 and shall not exceed 80% of the expenses to be covered by the person undertaking travel, as set in the validated travel request.
- 3 The advance is transferred to the salary account and then deducted from the amount reimbursed.

Article 8 Supporting Documentation for Expenses

- 1 Expenses must be real and must be documented by way of explicit supporting documentation.
- 2 The originals of all supporting documentation, which must be scanned and uploaded into the tool (within 30 days in accordance with art. 3 par. 2 above), must be retained until the expense report has been closed.
- 3 Under exceptional circumstances, expenses lower than CHF 10 may be reimbursed without supporting documentation. However, reimbursement is subject to compliance with the principles set out in this Directive.

Chapitre 2 Work-related Travel Expenses

Article 9 Travel Expenses - General Rules

- 1 Conditions relating to the organisation of work-related travel as well as the procedures applicable to reservations are detailed in [LEX 5.6.2](#).
- 2 Any public or private taxi service may be used but are subject to justification..
- 3 The discounts offered for public transport passes (according to Articles 10 and 11 of [LEX 5.6.2](#).) shall cover travel expenses at a fixed rate and shall exclude any entitlement to reimbursement for such travel.
- 4 Any private journeys made by public transport or by plane (round trip or detour added to the itinerary) must be declared to EPFL and paid for.
- 5 If it is necessary to use a private vehicle (in accordance with Article 5 of [LEX 5.6.2](#).), the employee shall be entitled to an allowance of 60 cents per kilometre (20 cents per kilometre for motorcycles), up to a maximum of 150 km per round trip. The kilometre allowance shall cover expenses relating to fuel, maintenance, taxes, insurance, and depreciation. Any employee using his/her private vehicle therefore assumes full responsibility for any risk associated with its use.

Article 10 Hotel Accommodation or Equivalent

- 1 Accommodation costs are reimbursed for a mid-range hotel¹⁰. If so required by the reason for travel, a hotel from a higher price category may be selected. This choice must be duly justified in the expense claim¹¹.
- 2 Any hotel expenses actually incurred shall be reimbursed upon presentation of the invoice, less any private expenses.
- 3 The name of the person undertaking travel must appear on the invoice.

¹⁰ Hotel city caps per night are published in appendix 2.

¹¹ The reasons to be given in the 'note for approver' field are listed in KB0014806.

- ⁴ If circumstances warrant, the night before and the night after an event may be classified as work-related expenses. Expenses relating to any additional night or nights before or after the event shall be classified as private expenses.

Article 11 Stays in Apartments or Private Homes

- ¹ Any stay in a private home during a work-related trip shall establish entitlement to the reimbursement of a gift costing up to CHF 80 for the duration of the stay. Any such expenses must be justified.
- ² An apartment may be rented if this offers value for money.

Article 12 Meal expenses

- ¹ The following expenses shall be classified as meal expenses:
- Meals taken during a work-related trip. These shall be reimbursed based on actual amount paid.
 - Expenses for working meals with EPFL colleagues, taken at reasonable intervals and with reasonable cost is allowed within the limits set below. The most senior person¹² in attendance must under all circumstances pay for the meal. The following information must be documented:
 - Purpose and date of the meal or event
 - List of people attending.
- ² If the employee is obliged to eat outside his or her contractual place of work meal expenses will be reimbursed based on the actual costs incurred, up to the amounts listed below, including mandatory tips:
- | | |
|---|--------|
| • Breakfast (in the event of departure before 7:30 a.m. or when the previous night was spent in a hotel and breakfast is not included in the hotel price) | CHF 15 |
| • Lunch | CHF 35 |
| • Evening meal (if the previous night was spent in a hotel or if the return journey takes place after 7:30 p.m.) | CHF 40 |
- ³ For all meal expenses deducted as part of a trip (requiring a travel request), the savings made in relation to the ceiling amounts presented above compensate for the overruns made in relation to these values¹³.
- ⁴ No reimbursement may be claimed if the person undertaking travel has not incurred any costs (for example, a conference with meals included, hospitality received from a third party, meals on an airplane, etc.).
- ⁵ In the absence of supporting documentation (e.g. loss or non-existent receipt), a flat-rate allowance is set at CHF 10 for breakfast and CHF 20 for lunch or dinner. This flat-rate allowance must remain exceptional and will only apply to one meal per trip.

Article 13 Visas, vaccinations, health tests and prophylactic tests

- ¹ Visa expenses incurred for the purposes of work-related travel shall be reimbursed.
- ² Expenses for vaccinations, prophylactic tests or infectious disease screenings incurred for the purposes of work-related travel shall be reimbursed.

¹² Hierarchical seniority.

¹³ The principle of compensation is summarised as follows: Actual meal expenses ≤ (actual no. of breakfasts *15 + actual no. of lunches *35 + actual no. of evening meals *40)

Chapitre 3 Entertainment Expenses and Gifts to Staff

Article 14 Entertainment Expenses

- ¹ The following expenses shall be classified as entertainment expenses and must be incurred with restraint:
 - Expenses (primarily meal expenses) incurred within the context of continuing relations between EPFL contact persons and external third parties outside EPFL
 - Expenses incurred within the context of external meetings, excursions, or workshops
 - Expenses relating to the organisation of one-off events, particularly end-of-year meals for employees, pre-dinner drinks, anniversaries, retirements.
- ² The expenditure actually incurred shall be authorized, provided that the following mandatory information is recorded:
 - Reason for providing hospitality, name of the company/organisation, names of external and internal participants
 - Date and location of the event.
- ³ The maximum amount reimbursed per person shall be CHF 100 for expenses incurred with external third parties and for end-of-year meals. Any excess must be justified and approved during the procedure for completing the expense report.
- ⁴ Expenses incurred within the context of external meetings, excursions, or workshops are not subject to any cap, but must be incurred with restraint.
- ⁵ Entertainment expenses paid for by invoice shall be subject to the same approval procedure as that applicable to expense reports, and the same information must be submitted.
- ⁶ The provisions concerning tips set out in Article 12 para. 2 shall apply by extension.

Article 15 Gifts to Staff

- ¹ A gift is a benefit in kind that an EPFL unit pays for and offers to an employee on a particular event, including in particular an employment anniversary or retirement.
- ² Gifts must comply with the principles set out in Article 2 and with any associated AVS¹⁴ [old age and survivors' insurance] or tax requirements¹⁵. The limit of CHF 500 paid for out of unit funds must not be exceeded; any portion financed privately by staff shall be disregarded.

Chapitre 4 Procedures for Travel Requests and Expense Reports

Article 16 Travel Request: Definition, Planning, and Budget

- ¹ A travel request is an essential requirement for any trip. Travel is defined as:
 - Any trip involving a plane journey, or
 - Any trip involving an overnight stay in a hotel.
- ² The travel request must be completed and approved before any services are purchased.

¹⁴ According to the handbook 2.01 Cotisations salariales à l'AVS, à l'AI et aux APG" [2.01 Employee Contributions to the AVS, AI, and APG], gifts in kind worth less than CHF 500 per year do not constitute part of the relevant salary.

¹⁵ According to item 72 of the "Guide d'établissement du certificat de salaire et de l'attestation de rentes édité par la Conférence suisse des impôts et par l'Administration fédérale des contributions" [Guide for the Preparation of Salary Certificates and Annuity Certificates Published by the Swiss Tax Conference and the Federal Tax Administration], any gift in kind worth less than CHF 500 need not be declared on the salary certificate.

- ³ The travel request must include an estimate of costs for the following categories of expense (where applicable):
- Plane
 - Train
 - Vehicle rental
 - Accommodation
 - Registration fees (conferences, seminars, etc.)
 - Meals.

Article 17 Approval of the Travel Request

- ¹ Travel requests may be approved by any person with signature authority¹⁶ for the relevant cost centre.
- ² The Head of Unit is authorized to approve his/her own travel request, subject to the following paragraph.
- ³ The hierarchical superior may require that he/she be the sole person to approve travel requests for units under his/her responsibility¹⁷.

Article 18 Expense Report Management

- ¹ Expenses pertaining to a work-related trip shall be allocated to the relevant expense report within 30 days of the end of the trip, or at any event before the annual accounts are closed.
- ² Expenses not pertaining to work-related travel shall be reported as soon as possible. If an expense report exceeds CHF 200, it is subject to a requirement of approval by no later than the end of each year, according to annual account closing instructions.

Article 19 Allocation of Purchases Made Using an Individual Credit Card, Webshop CFF/SBB and Travel Agency

- ¹ Purchases made with the EPFL travel agency are automatically allocated to the relevant expense report.
- ² Expenses resulting from individual EPFL credit card use must be allocated to an expense report within 30 days of purchase and to the corresponding expense type.
- ³ Purchases made via the CFF/SBB Webshop (either the desktop or mobile version) for a trip must be allocated to a fund or to an expense report (in the event of travel pursuant to Article 16) at the time of purchase.
- ⁴ Any portion relating to private expenditure, as well as any remuneration or reimbursement of expenses by a third party, must be declared and deducted.
- ⁵ All such expenses shall be charged to the fund specified when the expense report is posted.

Article 20 Approval of Expense Report

- ¹ Expense report shall be approved in accordance with the principles set forth in Article 3.
- ² Approval shall occur in three stages, in accordance with Article 48 of the Financial Regulations¹⁸, firstly by the beneficiary, then by the hierarchical superior (or his/her representative) with Cost Centre rights, and finally by the Accounting Department (random checks).

¹⁶ This means signature authority > CHF 0

¹⁷ The person preparing the travel request must select this from the list of approvers displayed in the tool's drop-down menu

¹⁸ See Article 48, Signature authority for the reimbursement of work-related expenses.

- ³ If the beneficiary is a School Dean or College Director, approval must be granted by the Vice-President for Academic Affairs.
- ⁴ If the beneficiary is a Vice-President or the President, approval must be granted by the General Secretary.
- ⁵ If it is rejected by the approver, the expense report shall be returned to the beneficiary for correction.

Chapitre 5 Penalties

Article 21 Penalties

- ¹ Any failure to respect payment methods (article 5) shall result in the refusal of reimbursement and / or the cancellation of the individual EPFL credit card.
- ² Proven instances of fraud shall be reported and punished in accordance with the applicable regulations.

Chapitre 6 Final Provisions

Article 22 Entry into Force

- ¹ This directive came into effect on March 1, 2007. It was revised on January 1, 2025.

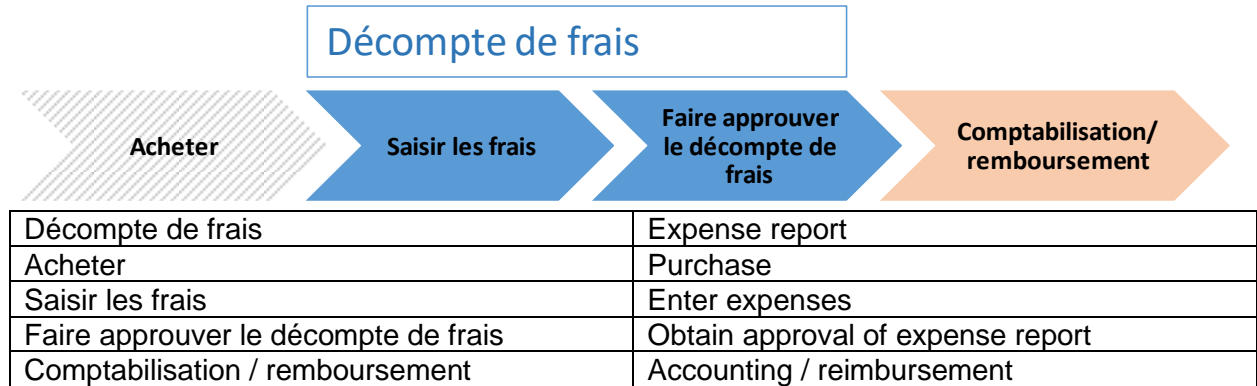
On behalf of the Direction of EPFL:

The President:
Anna Fontcuberta i Morral

The Director of Legal Affairs:
Françoise Chardonnens

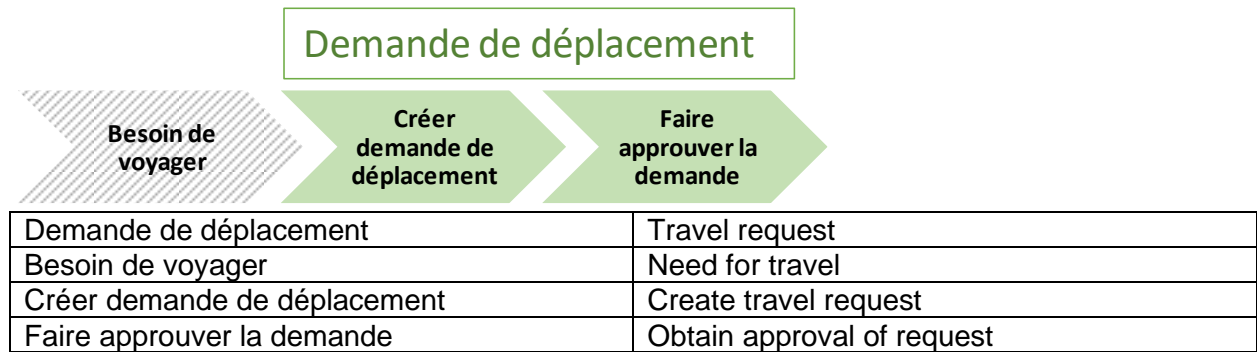
Appendix 1: Procedures

A. Expense report procedure (not involving travel):

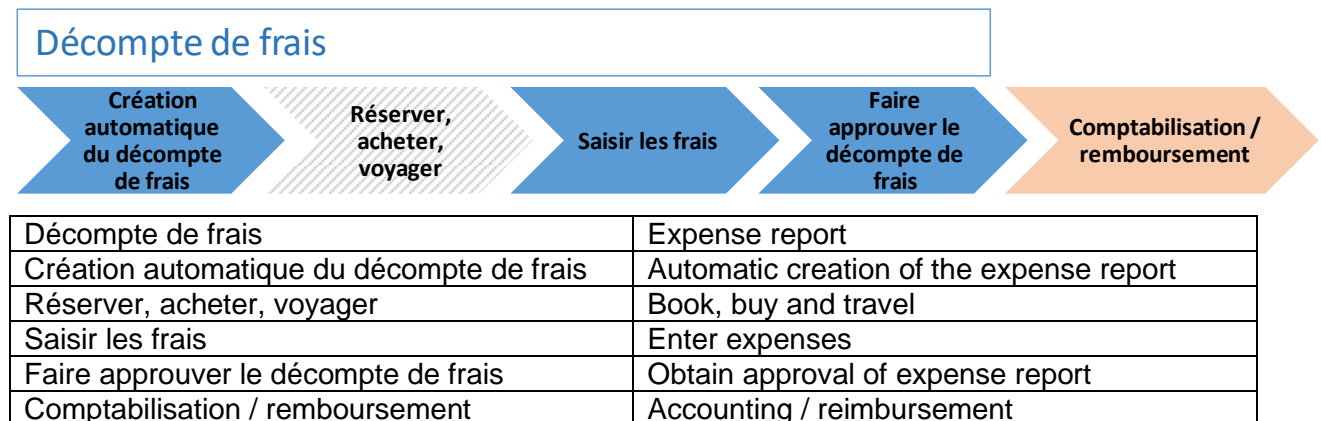



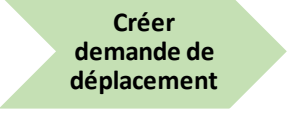

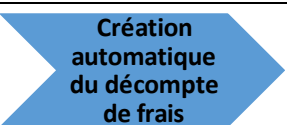


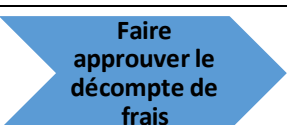
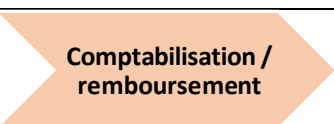
B. Expense report procedure for travel expenses:

a. Phase I:



b. Phase II:



Procedure Steps	Description
 Besoin de voyager	The employee identifies a need for travel.
 Créer demande de déplacement	A travel request must be completed for all trips (where the trip involves an overnight stay or a flight).
 Faire approuver la demande	The approver is selected from among those with purchasing rights > 0 CHF for the cost centre. Self-approval is possible, subject to Article 17.
 Création automatique du décompte de frais	Once a travel request has been approved a corresponding expense report is automatically generated. This expense report must have been created before the trip is booked with the travel agency.
 Réserver, acheter, voyager	Purchase/reservation of flight, train ticket, car, hotel, conference registration, etc. The EPFL travel agency is responsible for the purchase of airline tickets, international train tickets, accommodation and vehicle reservations.
 Saisir les frais	Complete the list of expenses incurred for the purposes of the trip or the expenditure, scan the supporting documentation if necessary.
 Faire approuver le décompte de frais	The expense report is approved by the beneficiary, the hierarchical superior (or any representative) with Cost Centre rights, and the Accounting Department via the workflow, all in accordance with Article 20.
 Comptabilisation / remboursement	The approved expense report is entered into the accounts, and the expenses are reimbursed.

Besoin de voyager	Need for travel
Créer demande de déplacement	Create travel request
Faire approuver la demande	Obtain approval of request
Création automatique du décompte de frais	Automatic creation of the expense report
Réserver, acheter, voyager	Book, buy and travel
Saisir les frais	Enter expenses
Faire approuver le décompte de frais	Obtain approval of expense report
Comptabilisation / remboursement	Accounting / reimbursement

Appendix 2: Accommodation – hotel city caps

This list of maximum amounts per night (including breakfast and VAT) is available here and is normally updated once a year.

01.01.2025

Country	City or Country	City cap	Exceptional overspending (+20%)
AUSTRALIA	AUSTRALIA	CHF 130	CHF 160
	DARWIN	CHF 170	CHF 200
	MELBOURNE	CHF 170	CHF 200
	SYDNEY	CHF 180	CHF 220
AUSTRIA	AUSTRIA	CHF 150	CHF 180
	VIENNA	CHF 170	CHF 200
BELGIUM	BELGIUM	CHF 190	CHF 230
BRAZIL	BRAZIL	CHF 130	CHF 160
	SAO PAULO	CHF 230	CHF 280
CANADA	CANADA	CHF 140	CHF 170
	MONTREAL	CHF 140	CHF 170
	VANCOUVER / TORONTO	CHF 180	CHF 220
CHINA	CHINA	CHF 110	CHF 130
	BEIJING / SHANGHAI	CHF 150	CHF 180
CROATIA	CROATIA	CHF 130	CHF 160
CZECH REPUBLIC	CZECH REPUBLIC	CHF 140	CHF 170
DENMARK	DENMARK	CHF 230	CHF 280
ESTONIA	ESTONIA	CHF 120	CHF 140
FINLAND	FINLAND	CHF 150	CHF 180
FRANCE	FRANCE	CHF 120	CHF 140
	NICE	CHF 180	CHF 220
	PARIS	CHF 190	CHF 230
GERMANY	GERMANY	CHF 130	CHF 160
	BERLIN	CHF 150	CHF 180
	DUESSELDORF	CHF 150	CHF 180
	FRANKFURT	CHF 160	CHF 190
	MUNICH	CHF 140	CHF 170
GREECE	GREECE	CHF 120	CHF 140
	ATHENS	CHF 160	CHF 190
HONG KONG	HONG KONG	CHF 310	CHF 370
HUNGARY	HUNGARY	CHF 120	CHF 140
	BUDAPEST	CHF 130	CHF 160
ISRAEL	ISRAEL	CHF 250	CHF 300
ITALY	ITALY	CHF 130	CHF 160
	MILAN	CHF 160	CHF 190
	ROME	CHF 160	CHF 190
JAPAN	JAPAN	CHF 240	CHF 290
LUXEMBOURG	LUXEMBOURG	CHF 180	CHF 220

Country	City or Country	City cap	Exceptional overspending (+20%)
MOROCCO	MOROCCO	CHF 100	CHF 120
	AGADIR	CHF 130	CHF 160
	CASABLANCA	CHF 110	CHF 130
NETHERLANDS	NETHERLANDS	CHF 130	CHF 160
	AMSTERDAM	CHF 220	CHF 260
NORWAY	NORWAY	CHF 150	CHF 180
	OSLO	CHF 170	CHF 200
POLAND	POLAND	CHF 90	CHF 110
	KRAKOW	CHF 110	CHF 130
	WARSAW	CHF 120	CHF 140
PORTUGAL	PORTUGAL	CHF 120	CHF 140
	LISBON	CHF 150	CHF 180
	PORTO	CHF 130	CHF 160
QATAR	DOHA	CHF 140	CHF 170
RUSSIA	RUSSIA	CHF 160	CHF 190
SINGAPORE	SINGAPORE	CHF 240	CHF 290
SOUTH KOREA	SOUTH KOREA	CHF 200	CHF 240
SPAIN	SPAIN	CHF 120	CHF 140
	BARCELONA	CHF 130	CHF 160
	MADRID	CHF 160	CHF 190
SWEDEN	SWEDEN	CHF 160	CHF 190
SWITZERLAND	SWITZERLAND	CHF 190	CHF 230
	GENEVA	CHF 250	CHF 300
	LAUSANNE	CHF 240	CHF 290
	ZURICH	CHF 250	CHF 300
TAIWAN	TAIWAN	CHF 160	CHF 190
TURKEY	TURKEY	CHF 140	CHF 170
UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	CHF 200	CHF 240
UNITED KINGDOM	UNITED KINGDOM	CHF 150	CHF 180
	EDINBURGH	CHF 180	CHF 220
	LONDON	CHF 270	CHF 320
	MANCHESTER	CHF 120	CHF 140

Country	City or Country	City cap	Exceptional overspending (+20%)
UNITED STATES OF AMERICA	UNITED STATES OF AMERICA	CHF 220	CHF 260
	ATLANTA	CHF 220	CHF 260
	BALTIMORE	CHF 200	CHF 240
	BOSTON	CHF 320	CHF 380
	CHICAGO	CHF 270	CHF 320
	DENVER	CHF 230	CHF 280
	HONOLULU	CHF 240	CHF 290
	LAS VEGAS	CHF 180	CHF 220
	LOS ANGELES	CHF 310	CHF 370
	MIAMI	CHF 260	CHF 310
	NEW YORK	CHF 330	CHF 400
	PHILADELPHIA	CHF 200	CHF 240
	SAN DIEGO	CHF 210	CHF 250
	SAN FRANCISCO	CHF 280	CHF 340
	SAN JOSE	CHF 230	CHF 280
	SEATTLE	CHF 240	CHF 290
WASHINGTON	CHF 320	CHF 380	
REST OF THE WORLD	REST OF THE WORLD	CHF 160	CHF 190