Pannon Egyetem
University of Pannonia

Joint Directive No. 8/2023. (IV.26.) of the Rector and the Chancellor on the Rules for the Reimbursement of Travel Expenses for Commuting to Work

For all the employees of the University of Pannonia

I. Purpose and scope of the Directive

(1) In accordance with the provisions of the Employment Requirement System (hereinafter referred to as "ERS") and the relevant legislation, this Directive sets out the procedures for the **reimbursement of travel expenses related to commuting** at the University of Pannonia.

(2) The scope of this Directive shall apply to all the employees (including those employed under student employment contracts) who are employed by the University. The reimbursement of travel expenses is available for employees who travel to their place of work from a different municipality or whose domicile or habitual place of residence is not in the same municipality as their place of work.

(3) This Directive shall enter into force on 1st May 2023 and shall remain in force until revoked. Due to the changes in legislation, Joint Directive No. 4/2023 (II.07.) of the Rector and the Chancellor shall be repealed simultaneously with the entry into force of this Directive.

II. Rules of procedure, regulation

(1) Reimbursement of expenses for commuting to work shall be made on the basis of Article 25 of Act CXVII of 1995 on Personal Income Tax, Government Decree 39/2010 (II.26.), Government Decree 16/2023 (I.27.) and the ERS. The employer is obliged to reimburse the employee for the statutory part of the expenses incurred in connection with commuting to work.

(2) **Employees must declare their domicile or residual place of residence** and whether their daily commute to work is from their domicile or habitual place of residence.

a. Due to legislative changes – regardless of whether they have previously submitted an application –, the **employees of the University of Pannonia**

are required to make a new declaration after 1st May 2023 if they wish to continue to be reimbursed for travel expenses for commuting. Previously submitted applications will expire on 1st May 2023.

b. Employees are not entitled to claim **reimbursement for public transport and car use at the same time** and may submit a new application for commuting no more than once a month.

c. No retroactive amendment of an approved application is possible. A copy of the address card must be attached to the application when the application is first submitted.

d. If there is a change in the employee's domicile/habitual place of residence, he or she must notify the Directorate of Human Resources Management immediately, but no later than 8 days after the change, and submit a new application, if necessary.

e. The form "*Request for Reimbursement of Travel Expenses for Commuting to Work*" is available on the website of the Directorate of Human Resources Management (https://munkatarsak.uni-pannon.hu/hu/dokumentumok/munkatarsi-dokumentumok/humaneroforras-igazgatosag.html).

(3) Expenses related to daily commuting shall be reimbursed by the employer **at a rate of 86% of the cost of a coach ticket or season ticket, against the supporting documents**. In addition, for seasonal employees, 86% of the cost of a train pass or ticket shall be reimbursed against supporting documents.

(4) The employer shall reimburse 86% of the cost of the following tickets and passes, subject to the provisions of the applicable government regulations: any ticket or pass which, on the basis of the route indicated, is suitable for daily travel to and from work; and countrywide intercity passes, countywide intercity passes and other passes with a territorial validity of less than national validity which are valid in a specified area and are suitable and necessary for daily travel to and from work.

(5) If the travel pass or ticket for commuting to work was purchased electronically and cannot be printed on paper, settlement shall be based on the electronic invoice issued for the purchase and the certificate issued by the service provider.

(6) The amount of reimbursement for travelling to work **by car is HUF 20 per km**. Commuting to work by car must be certified monthly by the job manager to the Directorate of Human Resources Management. The reimbursement is paid according to the shortest round trip distance on road between the place of work and the chosen address.

(7) The documents for the reimbursement of travel expenses for commuting to work

must be submitted to the Directorate of Human Resources Management by the **20th day of the month following the month in question** (if the 20th day is not a working day, then by the next working day). In the case of late submission of documents, subsequent settlement is only possible for a period of 3 months.

III. Definitions

(1) ***Commuting to work*:** daily commuting to and from work between the domicile or the habitual place of residence located outside the administrative boundaries and the place of work by means of interurban (long-distance) travel for work purposes or or by means of local public transport for transit purposes.

(2) ***Daily commuting to work***: daily journeys and regular or occasional journeys, depending on the working schedule, between the domicile or the habitual place of residence and the place of work.

(3) ***Travel home***: travel from the place of work to the place of residence and back, no more than once a week – or up to four times a month in case of a work schedule other than the normal work schedule.

(4) ***Domicile***: the address of the home in which the employee lives or in which the employee habitually resides.

(5) ***Habitual place of residence***: the address of the home in which the employee is temporarily staying for work purposes without intending to leave his or her domicile permanently.

(6) ***Place of work***: the registered address or location (in Veszprém, Zalaegerszeg, Nagykanizsa, Ajka, Kőszeg) as specified in the employee's contract of employment.

Dated at Veszprém, on 26th April 2023

Dr. András Gelencsér m.p.
Rector

Zsolt Csillag m. p.
Chancellor

Person responsible for the maintenance of this Directive: Head of the Directorate of Human Resources Management