

New features when reimbursing additional childcare/long-term care costs for business travel (applicable as of 1 May 2017)

The option for **reimbursement of additional childcare/long-term care costs for travel for advanced training** (so-called "€36.00 regulation") has been modified extensively to the benefit of employees on the basis of changes to statutory legislation.

For what trips can an application be made for the reimbursement of additional costs?

The cost reimbursement option is no longer restricted to travel for advanced training, but now also extends to other business travel or professional training (i.e.: professional development).

What are the formal prerequisites?

- The regulation is directed exclusively at employees with an employment contract (TVöD (Collective Wage Agreement for the Civil Service), W2, W3, Doctor students with funding contract).
- The application should be submitted at the same time as the travel authorization form and proof of costs is normally to be submitted afterwards.
- Expenses can be billed for children up to the age of 14; expenses for older children can only be billed under special circumstances.

What costs can be billed?

- There has been a significant expansion in the scope of reimbursable expenses. Previously, only a set proportion of the actual care costs accrued could be billed, but now certain additional costs can also be reimbursed.

Has the care costs flat rate been increased?

- Up to €88.40 can now be reimbursed per 24-hour period (hourly rate for childcare services: €8.84 for a maximum of 10 hours). Previously, a maximum of €36 could be billed per day.
- Billing can include care costs that arise as additional costs as the result of business travel either at the place of residence of the person receiving care, the place of employment of the carer or (new addition) the location of the carer. Care costs arising abroad can also be claimed.

Can any further costs be billed?

After examination of the defined formal prerequisites, it is clear that certain additional costs can now also be reimbursed within defined cost limits, e.g.

- Overnight accommodation costs for the person requiring care at the business travel location (e.g. extra bed), if an urgent reason exists for taking the child along on the travel.
- If the carer provides care free of charge
 - Costs for the carer's outward and return travel
 - Detour costs for the employee, e.g. to hand over a child to the carer
- If the carer charges for care (proof to be submitted)
 - Travel costs, e.g. for the child or carer if being looked after at the business travel location, if an urgent reason exists for taking the child along on the travel.

Please discuss the detailed prerequisites with your Administration Department.

What conditions apply in the event of long-term care?

Special regulations apply to the billing of long-term care costs; please discuss your individual case with your Administration Department.

Is there an annual maximum reimbursement amount?

No more than €600.00 a year can be reimbursed for tax law reasons.

We wish to expressly point out that this is a discretionary regulation upon which the MPI is entitled to make a decision with all due consideration of the funds available.

For more details, please refer to the updated entry in the Organisationshandbuch under "XIV.2.1.01 Equal Opportunity, Diversity – Fundamental Information on the Reconciliation of Career and Family Life", which will be published shortly, or address your questions directly to your Institute Administration.