



## **Rector's Order No. 16/2022 (X.17)/R on the reimbursement of travel expenses to and from work**

Under the authorization provided for in Article 10 (1) of the Employment Requirement System of Károli Gáspár University of the Reformed Church in Hungary, I regulate the procedure for claiming and accounting for the reimbursement of employees' travel expenses to and from work as set out in this order.

### **1. Scope of the order**

1. § The scope of the order shall apply to all employees of the Károli Gáspár University of the Reformed Church in Hungary (hereinafter referred to as the University).

### **2. Definitions**

2. § For the purposes of this order

- a) *travel to and from work*:
  - aa) daily commuting to and from work from outside the administrative boundary between the place of residence (domicile) or place of stay and the place of work by means of intercity (long-distance) travel for work purposes or by local public transport for transit purposes, and
  - ab) daily commuting to and from work within the administrative boundary between the place of residence or stay and the place of work, if the employee is unable to get to work, due to the geographical location of the place of work, by local or intercity public transport, or is able to reach it by local public transport, the route whereof has been specifically established or modified to ensure access to the employer's premises on the outskirts of the municipality;
- b) *daily commuting to work*: regular or occasional travel between the place of residence or stay and the place of work to and from work, every day or with a frequency depending on the work schedule;
- c) *travel home*: travelling to and from the place of work no more than once a week, or no more than four times a month in the case of working hours other than the normal work schedule, to and from the place of residence;
- d) *place of residence (domicile)*: the address of the dwelling in which the employee lives or habitually resides.
- e) *place of stay*: the address of the dwelling in which the employee is temporally staying for work purposes with no intention of permanently leaving his/her place of residence;
- f) *long waiting time*: a period of time which is unreasonably long considering the employee's personal, family or other circumstances and which exceeds the time required to make the journey;
- g) *child*: a child brought up or cared for in one's own household under the rules on family support; *child with a disability*: a child in respect of whom a higher family allowance is granted under the Act on Family Support;
- h) *place of work*: the employer's premises, as laid down in the employment contract, where the employee normally carries out his/her work, or, in the absence of such premises or in the case of several such premises or in a larger region, the employer's head office.

### **3. Reimbursement of daily commuting expenses**

3. § (1) The University shall reimburse the employee 100% of the daily commuting expenses to and from work upon presentation of a monthly pass or ticket in accordance with the provisions of Government Decree 39/2010 (26 February) on the reimbursement of travel expenses to and from work (hereinafter referred to as Decree).

(2) The University shall reimburse the price of a full-price ticket for travel to work and a ticket purchased with a travel discount under the Government Decree on public transport travel concessions if the employee travels to the place of work

- a) by train on second class on a domestic railway line or cross-border national public railways,
- b) by a national, regional or suburban scheduled bus line,
- c) by suburban train (commuter train called HÉV),
- d) by a regularly scheduled ship, boat or ferry.

### **4. Reimbursement of daily travel expenses by car**

4. § (1) The University will reimburse the employee's travel expenses to work by car, if

- a) no public transport services are available between the employee's place of residence or stay and the place of work,
- b) the employee, due to his/her work schedule, is unable to use public transport or can only use it with a long waiting time,
- c) the employee is prevented from using public transport due to his/her reduced mobility or severe disability as defined in the Government Decree on the rules for the classification and review of severe disability and the payment of disability allowance, including the case where the employee's commuting to work is ensured by a close relative listed in Section 294 (1) b) of Act I of 2021 on the Labour Code, or
- d) the employee has a child receiving nursery care or a child under the age of 10 attending a public education institution,

and the employee provides a statement to this effect.

(2) The University will reimburse the expenses at the rate of 15 Ft/km.

(3) In the case of an employee eligible for reimbursement under Section (1) c) and d), the University shall also classify the commuting to work within the administrative boundary as commuting to work under the Government Decree on the reimbursement of travel expenses to and from work.

### **5. Reimbursement of expenses for travelling home**

5. § (1) The University shall reimburse 100% of the employee's monthly travel costs home on presentation of a travel pass or ticket, as laid down in the Decree, subject to the limitation set out in Section 3 (3) b) of the Decree (the maximum amount of the reimbursement is published by the Hungarian Central Statistical Office (Hungarian abbreviation: KSH) in a communication each year, 41.760 Ft/month in 2022).

(2) The University shall reimburse the costs of travel home under Section (1) in the case of travel by the means of transport referred to in Section 3 (2).

(3) In the case of travel home by car, the University shall reimburse the employee's expenses to the extent specified in Section 4 (2).

## **6. Claiming and accounting for the reimbursement of travel expenses**

6. § (1) Applications for the reimbursement of travel expenses must be submitted to the Human Resources Directorate using the forms in Annexes 1, 2 or 3 to this Order.

(2) The application must be accompanied by a copy of the document proving the employee's place of residence or stay. If the document does not state the place of stay, a declaration from the employee on the place of stay must be attached.

(3) The employee must notify the HR Directorate in writing of any change in the data on which the request is based, without delay, but no later than 5 working days after the change has occurred.

(4) If the application meets the conditions, the employer will pay the reimbursement, on the basis of a proper settlement, from the date the application was submitted.

(5) Reimbursement cannot be paid for days not spent at work, in particular paid or unpaid leave, study leave or in cases of incapacity for work.

(6) The employee is liable for repayment of any unauthorized reimbursement.

7. § (1) The claim for travel expenses must be submitted to the HR Directorate signed by the employee and the head of the organisational unit concerned.

(2) The reimbursement will be paid monthly in arrears on the basis of a complete settlement.

8. § (1) The settlement shall be submitted on the summary form in Annex 4 to this order, accompanied by

- a) the expired ticket, travel pass in the case of daily commuting to work or travel home;
- b) the travel log as shown in Annex 5 in the case of daily commuting to work or travel home by car.

(2) Settlements (Annex 4-5) shall be submitted

- a) for the months January to March by 15 April at the latest;
- b) for the months April to June by 15 July at the latest;
- c) for the months July to September by 15 October at the latest;
- d) for the months October to December by 15 January at the latest

on condition that the accountability of the fractional monthly travel pass is determined on the basis of the month of expiry.

(3) No settlement shall be possible after the expiry of the deadline referred to in Section (2). In exceptional and duly justified cases, in particular in the event of permanent incapacity for work, the HR Director or the Head of the HR Department may derogate from the accounting period.

9. § The HR Directorate will check the submitted documents and summarize them in the table of records of commuting to work as shown in Annex 6.

(2) The summary table will be forwarded by the HR Directorate to the payroll department for payment.

10. § (1) Travel reimbursement is charged to the budget of the organizational unit employing the employee.

(2) The extent to which the travel reimbursement budget of the organizational unit has been used is shown in the monthly controlling report issued by the Controlling and Neptun Department.

(3) If the organizational unit appears to have exhausted or exceeded the budget for the following month's travel reimbursement, the head of the organizational unit responsible for implementing the budget must indicate to the Directorate-General for Economic Affairs which budget resources, available for redeployment, will be used to pay the next month's travel expenses.

## **7. Transitional and final provisions**

11. § (1) This order shall enter into force on 1 November 2022.

(2) Rector's Order No. 2/2020 (II. 01)/R on the reimbursement of travel expenses to and from work is repealed with the entry into force of this order.

(3) For travel until 31 October 2022, the travel expenses shall be paid in the amount or to the extent authorized by the Rector's Order referred to in Section (2).

(4) Employees who are entitled to travel expenses reimbursement on the basis of the Rector's Order referred to in Section (2) shall, notwithstanding the deadline pursuant to 8. § (2) of the order, submit the claim for the period up to 31 October 2022 to the HR Directorate by 30 November 2022, enclosing the completed form as indicated in Annex 1, 2 or 3 to this order, failing this, they shall not be entitled to reimbursement on the basis of their previous application from 1 November 2022.

Budapest, 17 October 2022

Prof. Dr. László Henrik Trócsányi  
Rector

### Annexes:

Annex 1: Application for reimbursement of daily commuting expenses

Annex 2: Application for reimbursement of daily commuting expenses / travel home expenses by car

Annex 3: Application for reimbursement of expenses for travelling home

Annex 4: Monthly summary of commuting expenses

Annex 5: Monthly travel log template

Annex 6: Summary of records of commuting to work

**APPLICATION**  
**FOR REIMBURSEMENT OF DAILY COMMUTING EXPENSES**

I, the Undersigned ..... (name)  
..... (organizational unit)  
on the basis of Government Decree 39/2010 (II.26) on the reimbursement of travel expenses to and from work (hereinafter: Decree) and Rector’s Order No. 16/2022 (X.17)/ R, hereby request the authorization for reimbursement of my daily commuting expenses from the date of ... ..20:  
*My place of residence (domicile):* .....  
*My place of stay:* .....  
My daily commute to work is from my *place of residence / place of stay*.\*

***Means of public transport used for daily commuting\*:***

- train (second class)
- intercity (long distance) bus
- suburban bus, commuter train (HÉV)
- scheduled ship, boat or ferry

Planned route: .....  
.....

I declare that the conditions for reimbursement of costs under the provisions of the Decree are fulfilled and I declare that the above information is true and correct. I will notify the HR Directorate in writing without delay, but no later than 5 working days, of any change in these data.

Budapest, .....

.....  
Employee

<p>The application meets / does not meet</p> <p>the requirements of the Government Decree and the Rector’s Order No.16/2022 (X.17) on the reimbursement of travel expenses to and from work.</p> <p>Budapest, .....</p> <p style="text-align: right;">..... HR Director / Head of HR Department</p>
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\*Please underline the appropriate part!

**APPLICATION**  
**FOR REIMBURSEMENT OF DAILY COMMUTING EXPENSES / TRAVEL HOME EXPENSES BY CAR**

I, the Undersigned ..... (name)  
..... (organizational unit)

pursuant to Act on Personal Income Tax, Government Decree 39/2010 (II.26) on the reimbursement of travel expenses to and from work (hereinafter: Decree) and Rector’s Order No. 16/2022 (X.17)/ R, hereby request the authorization for reimbursement of my daily *commuting expenses / travel home expenses*\* by car from the date of ... ..20:

*My place of residence:* .....

*My place of stay:* .....

My daily commute to work is from my *place of residence / place of stay*.\*

**To be filled in when applying for the reimbursement of daily commuting expenses:**

Distance between my place of residence / stay and place of work: ..... km.

**To be completed if applying for the reimbursement of travel home expenses:**

Distance between my place of residence / stay and place of work: ..... km.

**Reason for the request\*:**

- a) no public transport services are available between the place of residence / stay and place of work,
- b) the employee, due to his/her work schedule, is unable to use public transport or can only use it with a long waiting time,
- c) the employee is prevented from using public transport due to his/her reduced mobility or severe disability as defined in the Government Decree on the rules for the classification and review of severe disability and the payment of disability allowance, including the case where the employee’s commuting to work is ensured by his/her close relative listed in Section 294 (1) b) of Act I of 2021 on the Labour Code, or
- d) the employee has a child receiving nursery care or a child under the age of 10 attending a public education institution.

I declare that the conditions for reimbursement of costs under the provisions of the Decree are fulfilled and I declare that the above information is true and correct. I will notify the HR Directorate in writing without delay, but no later than 5 working days, of any change in these data.

Budapest, .....

.....

Employee

<p>The application meets / does not meet</p> <p>the requirements of the Government Decree and the Rector’s Order No.16/2022 (X.17) on the reimbursement of travel expenses to and from work.</p> <p>Budapest, .....</p> <p style="text-align: right;">..... HR Director / Head of HR Department</p>
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\*Please underline the appropriate part!

**APPLICATION**  
**FOR REIMBURSEMENT OF EXPENSES FOR TRAVELLING HOME**

I, the Undersigned ..... (name)  
..... (organizational unit)  
on the basis of Government Decree 39/2010 (II.26) on the reimbursement of travel expenses to and from work (hereinafter: Decree) and Rector’s Order No. 16/2022 (X.17)/ R, hereby request the authorization for reimbursement of my travel expenses from and to my place of residence and place of work at most once a week, from the date ... ..20:

*My place of residence:* .....

***The means of public transport used to travel home\*:***

- train (second class)
- intercity (long distance) bus
- suburban bus, commuter train HÉV
- scheduled ship, boat or ferry
- aircraft

Planned route: .....

I declare that the conditions for reimbursement of costs under the provisions of the Decree are fulfilled and I declare that the above information is true and correct. I will notify the HR Directorate in writing without delay, but no later than 5 working days, of any change in these data.

Budapest, .....

.....

Employee

<p>The application meets / does not meet</p> <p>the requirements of the Government Decree and the Rector’s Order No.16/2022 (X.17) on the reimbursement of travel expenses to and from work.</p> <p>Budapest, .....</p> <p style="text-align: right;">..... HR Director / Head of HR Department</p>
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\*Please underline the appropriate part!

Annex 4: Monthly summary of commuting expenses

**Monthly summary of commuting expenses**

Name: .....

Organizational unit: .....

Place of residence: .....

Year: .....

Month: .....

Serial No.	From where?	To where?	Ticket (pcs)	Invoice (pcs)	Amount (Ft)
1.					
2.					
3.					
4.					
Total:					

Date: .....

.....  
Employee

I certify that no reimbursement has been made for days not spent at work, in particular paid or unpaid leave, study leave or incapacity for work.

Date: .....

.....  
Head of Organizational Unit



Annex 5: Monthly travel log template

**TRAVEL LOG**

The keeper of the vehicle:

Vehicle registration number:

Vehicle type:

Year:	
Month:	

Serial No.	Date	Route		Purpose of travel	Km travelled	Remarks
		From where?	To Where?			
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
				Total:		
				Payable:		

Date: .....

.....

Employee

I certify that no reimbursement has been made for days not spent at work, in particular paid or unpaid leave, study leave or incapacity for work.

Date: .....

.....

Head of Organizational Unit

Annex 6: Summary of records of commuting to work

<b>ORGANIZATIONAL UNIT</b>					
<b>Persons entitled to reimbursement of travel expenses to and from work</b>					
<b>Months</b>			<b>October</b>		
<b>Serial No.</b>	<b>Name</b>	<b>Permanent address</b>	<b>Validity period of the submitted ticket/travel pass (from, to)</b>	<b>Invoice</b>	<b>Ticket/travel pass</b>
1					
2					
3					
	John Doe	2750 Nagykőrös Kiss út 10.	01.07.2020-31.07.2020	2 pcs	2 pcs

<b>Persons entitled to reimbursement of travel expenses to and from work (by car)</b>					
<b>Months</b>			<b>October</b>		
<b>Serial No</b>	<b>Name</b>	<b>Permanent address</b>	<b>Summary sheet submitted</b>	<b>Number of trips</b>	<b>Total km travelled</b>
1					
2					
	John Doe	2750 Nagykőrös Kiss út 10.	YES	13	1,000

Compiled by:

.....  
Name of Compiler

Date:

I authorize the payment:

.....  
HR Director / Head of HR Department

Date: