

Reimbursement of Additional Childcare Expenses Incurred for Business Travel

Since 1 May 2017, the possibility of reimbursement of additional childcare expenses incurred for business travel exists. Decision on payment is at the discretion of the Institute or Administrative Headquarters, taking into account the budgetary resources available. No entitlement to reimbursement exists.

Reimbursement is possible only if the additional care is necessary and cannot be secured at a lower cost or without additional costs, i.e. if acceptable and usual alternatives are not more inexpensive and if it is not possible to have recourse to childcare free of charge, for example by relatives.

Since payments are financed exclusively from public funds, we ask all employees to handle this regulation responsibly.

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

The possibility of reimbursement exists for further education travel, business travel or official training travel (professional development).

How can an application for reimbursement be submitted?

- The regulation is directed exclusively at employees with an TVöD employment contract (TVöD (Collective Wage Agreement for the Civil Service), doctoral students with funding contracts as well as W2, W3 in analogous application).
- The application should be submitted together with travel authorization form, retroactive applications can normally not be considered. As a rule, proof of expenses must be submitted after the business travel.
- Expenses can be billed for children up to the age of 14; expenses for older children can only be billed under special circumstances defined within very narrow limits.

What expenses can be billed?

- The childcare expenses actually incurred can be invoiced, as can certain additional costs within certain limits.

What is the flat rate amount for childcare expenses?

- Up to €88.40 can now be reimbursed per 24-hour period (hourly rate for childcare services: €9.19 for a maximum of 10 hours; if several children of the same family are cared for at the same time: hourly rate currently €13.79).
The 24 hours are to be calculated from the beginning of the incurrance of expenses, not per calendar day.
- Billing can include childcare costs that arise as additional costs as the result of business travel either at the place of residence of the person receiving childcare, at the place of residence of the person providing childcare or at the place of the business travel. Childcare costs arising abroad can also be claimed under certain conditions.
- A maximum tax refund of €600 per employee per year applies, regardless of the number of children.

Can other expenses be billed?

1. Yes, if the childcare is provided free of charge:

- Childcare at the place of residence of the person receiving childcare:
If applicable, transportation costs of the persons providing childcare to the person receiving childcare within the maximum limit.
- Childcare at the residence of the person providing childcare:
If applicable, costs for a detour undertaken by the employee and, if applicable, travel expenses of the person receiving childcare for handing that person over to the person providing childcare, within the maximum upper limit.
For reasons of practicability, a comparative offer for the business travel without detour must be submitted when billing travel expenses.
- Childcare at the place of the business travel (There must be an **important reason** for taking the child with you. This shall be handled restrictively (e.g. breastfed infants).
If applicable, overnight accommodation costs (e.g. for an extra bed for the child) as well as transportation costs of the person receiving childcare or the person providing childcare within the maximum upper limit.
- Reimbursable costs are those for the cheapest acceptable means of transportation.

2. No, if the person providing childcare charges for the childcare with invoice/ proof. In such cases, no other expenses can be billed.

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.

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" or address your questions directly to your Institute Administration.