

Austria Expense Reimbursement Procedure

This guide outlines the rules and procedures for expense reimbursement for employees in Austria. It reflects the latest legal updates for 2026 and ensures compliance with Austrian tax regulations, social security laws, and company policies.

Eligible expenses

The following categories of business-related expenses may be reimbursed:

- ◆ **Travel expenses** – including flights, accommodation, per diems, public transport, parking, and mileage for private vehicle use.
- ◆ **Work-related purchases** – such as office supplies, software, or technical equipment.
- ◆ **Client and business entertainment** – meals with clients, participation in business-related events. Meals with clients must always contain the client's and participant's names clearly specified on the receipt.
- ◆ **Home office costs** – including internet allowance and daily allowance (if contractually agreed).

Reimbursement conditions



1. Travel expenses

- Expenses must be backed by valid receipts and linked to a legitimate business trip.
- Receipts should always be issued in the company's name (Pelagonian GmbH). If this is not possible, smaller amounts for equipment and similar expenses (up to €100) can still be reimbursed tax-free.
- The statutory tax-free mileage allowance is €0.50 per km for private vehicles (including cars, motorcycles, bicycles, etc.).
- Domestic per diems are tax-free up to €30.00 per full day (24 hours). For absences longer than 3 hours, €2.50 may be claimed per commenced hour.
- If meals are provided by the employer (e.g., hotel breakfast or lunch/dinner included), the per diem must be reduced accordingly:
 - 15% reduction for breakfast
 - 35% reduction for lunch and/or dinner
- Foreign per diem rates apply according to the BMF country tables.



2. Home work costs

- Reimbursements are only allowed if explicitly stated in the employment contract.
- An internet allowance of up to €300 per year may be reimbursed tax-free.
- Alternatively, a flat rate of €3 per home office day, up to 100 days per year, may apply.



3. Work-related expenses

- Must be clearly and exclusively linked to business purposes.
- Personal items or supermarket receipts for personal consumption are not reimbursable.
- No official value limit, but larger purchases require prior approval.



4. Client & business entertainment

- Allowed only if directly tied to business activity.
- Actual costs reimbursed with receipts.
- Partial reimbursements are possible if only part of the expense qualifies (e.g., joint meals with non-business attendees).



5. Excluded items

- Items such as gym memberships, private mobile phone contracts, or other recurring personal costs are not eligible for tax-free reimbursement.
- Phone costs – partially tax-free; only the portion of the bill that is attributable to business use can be tax-free.

Summary of key limits

- ◆ **Mileage allowance:** €0.50 per km (requires trip log).
- ◆ **Domestic per diem:** €30.00 per day (for trips >11 hours); €2.50 per hour (for absences >3 hours); reduced if meals are included.
- ◆ **Foreign per diem:** Please check the official BMF country tables for the current rates.
- ◆ **Accommodation:** Reimbursed at actual cost with receipt; must be reasonable for the location.
- ◆ **Internet allowance:** Up to €300 per year, tax-free if linked to home office work and contractually agreed.
- ◆ **Home office allowance:** €3/day (max 100 days), tax-free if agreed.
- ◆ **Business entertainment:** Reimbursed at actual cost with receipt and business justification.
- ◆ **Non-tax-free expenses:** Gym memberships, recurring phone contracts, private purchases.

General conditions

All receipts must include the vendor name, address, date, and amount paid. All expenses must be reasonable and justified, and submitted on time.

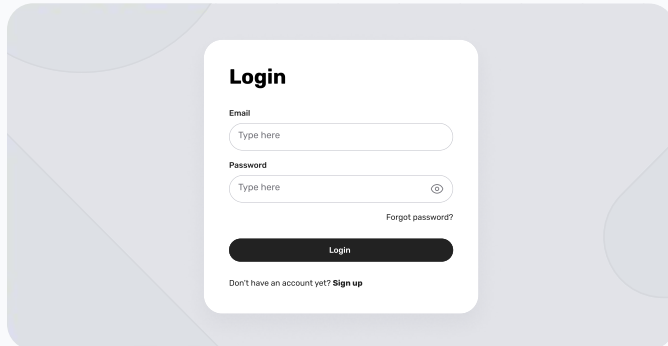
⚠ Documentation requirements

The following documentation is required for each reimbursement request:

- Receipts or invoices – must show the vendor name, address, date, and amount. Further, the business lunches with clients should always be marked, and the client's name, as well as the participants' names, should be added to the invoice.
- Expense justification – required for mileage claims; an Excel sheet with date, route, purpose, and kilometres (to be provided by Native Teams per request).
- Approval – all claims are subject to review by Native Teams' accounting partner.
- Record-keeping – all records must be stored for a minimum of three years in accordance with Austrian law.

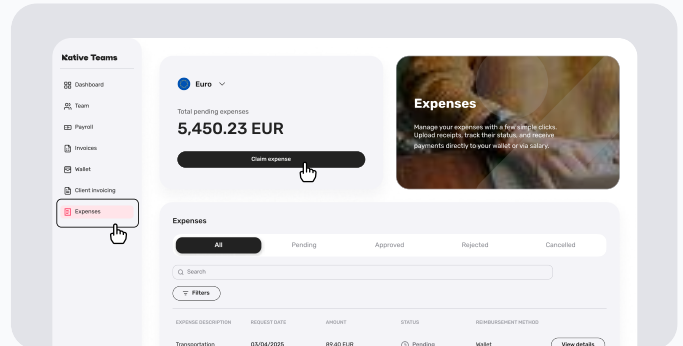
Expense Submission Process

Submitting via **Native Teams** Platform



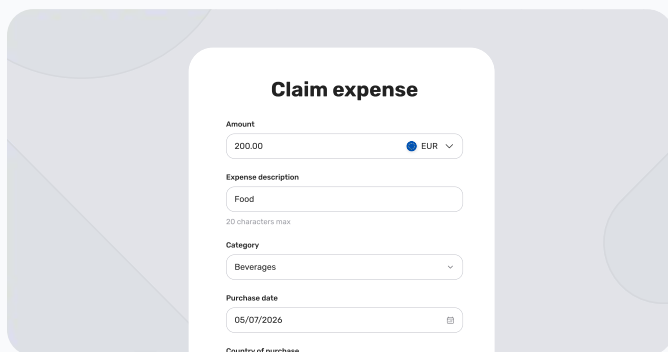
STEP 1

Log in to your Native Teams account.



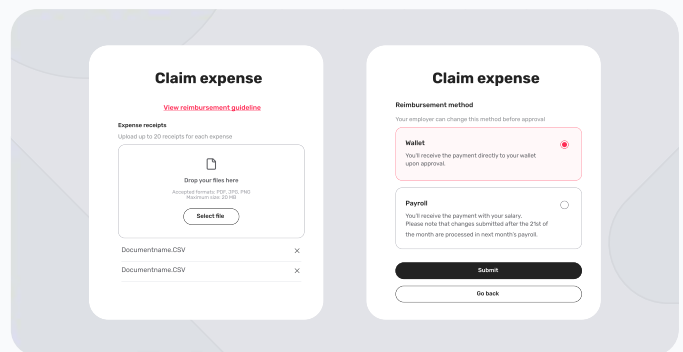
STEP 2

Click on the **Expenses** section on the left side menu and then on the **Claim expense** button.



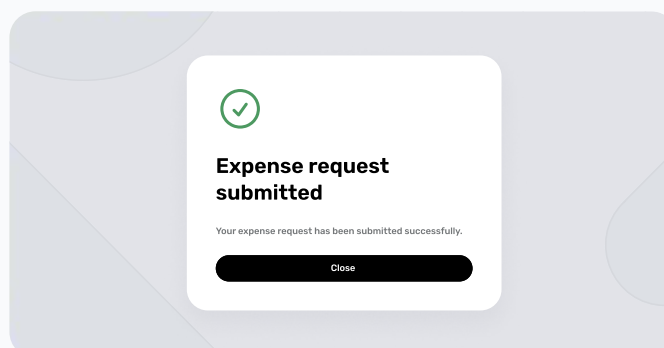
STEP 3

Fill in the required fields for the amount, expense description, category, purchase date, and country of purchase.



STEP 4

Attach a proof and select your reimbursement method: wallet or payroll.



STEP 5

Submit the claim and wait for your employer's approval of the reimbursement.

⚠ Submission deadlines

- All expense claims must be submitted by the **10th of each month** to be included in that month's payroll.
- Claims submitted after the 10th will be processed in the next month's payroll.
- If the 10th falls on a weekend or public holiday, the deadline extends to the next working day.

Native Teams legal entity - Austria

◆ **Entity name:** Pelagonian GmbH

◆ **Registration number:** FN 551261 d

◆ **Registered address:** Cityport 11, Simmeringer Hauptstraße 24, 1110 Wien, Austria

Native Teams

For any questions regarding expense reimbursements, please
contact customersuccess@nteam.com