



Bulgaria Expense Reimbursement Procedure

This guide outlines the expenses that can be reimbursed in Bulgaria, the conditions under which reimbursement is permitted, and the required documentation. All reimbursements must comply with Bulgarian legislation and Native Teams' internal policies.

Eligible expenses

If directly related to business activities and properly documented, the following expense categories are eligible for reimbursement:

- ◆ **Travel expenses** – transportation (plane, train, taxi), accommodation, and per diems.
- ◆ **Work-related purchases** – office supplies, software, tools.
- ◆ **Business entertainment** – meals with clients or partners (only reimbursable if a per diem is not paid).
- ◆ **Other business-related costs** – tolls, parking fees, fuel.
- ◆ **Private vehicle usage** – reimbursable under specific conditions.

Reimbursement conditions



1. Travel expenses

- Daily allowances (per diems) are mandatory for business trips and follow the official non-taxable rates defined by the Bulgarian government (see [Regulation on Business Trips and Specialisations Abroad](#)). **Effective 1 January 2026**, per diem rates are set in euros: **22 EUR/day** with overnight stay and **11 EUR/day** without overnight stay. Employers may pay up to double these amounts tax-free (**44 EUR/day** with overnight stay; **22 EUR/day** without). Amounts above these limits are treated as salary and subject to income tax and social security contributions.
- Per diem covers meals and incidental costs – restaurant receipts cannot be claimed in addition to the per diem.
- Accommodation and transport must be supported by valid invoices issued to Native Teams. Travel and hotel/accommodation costs remain fully tax-free if properly documented.

Note for employers: Business trip expenses are fully recognised as company expenses if work-related and documented, even if the daily allowance exceeds the tax-free limit. These payments must be reported annually to the tax authorities.



2. Fuel or vehicle use

- Private vehicles: Employees must refuel their vehicles both before and after the trip. Only the post-trip fuel invoice is eligible for reimbursement.
- Company vehicles: A waybill must be completed and submitted for reimbursement.



3. Purchases

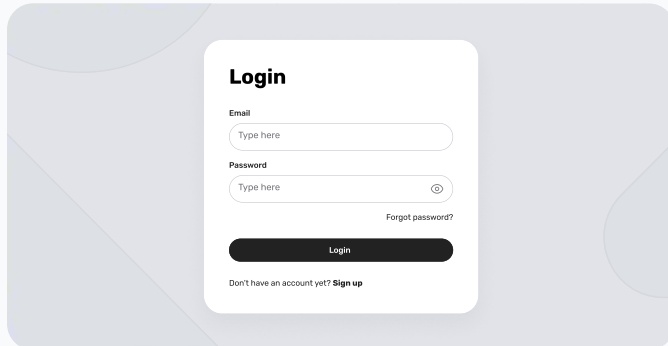
- Must be clearly related to business needs.
- Receipts must be issued in the name of Native Teams.
- There is no statutory monetary threshold, but purchases should not offer a personal benefit.

⚠ Documentation requirements

- **Travel commandment (служебна командировка)** – must be completed before the business trip.
- **Travel report** – submitted after return, detailing purpose, dates, and expenses.
- **Receipts/invoices** – must be valid and issued to Native Teams.
- **Boarding passes or tickets** – required for transport claims.
- **Fuel receipts** – only the post-trip receipt is valid for private car use.
- **Waybill** – required for the use of company vehicles.
- **Approval** – all expenses must be reviewed and approved by the designated manager.
- **Record-keeping** – documentation must be retained in line with Bulgarian legal requirements.

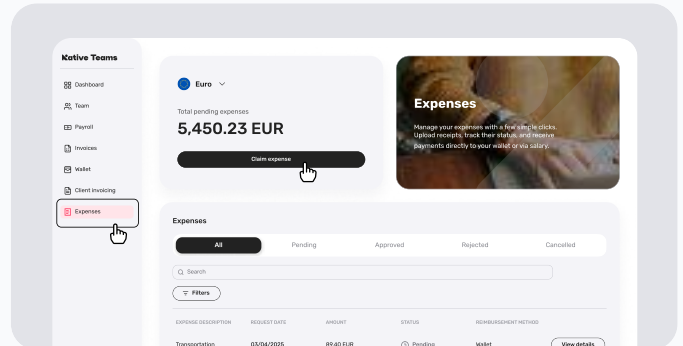
Expense Submission Process

Submitting via **Native Teams** Platform



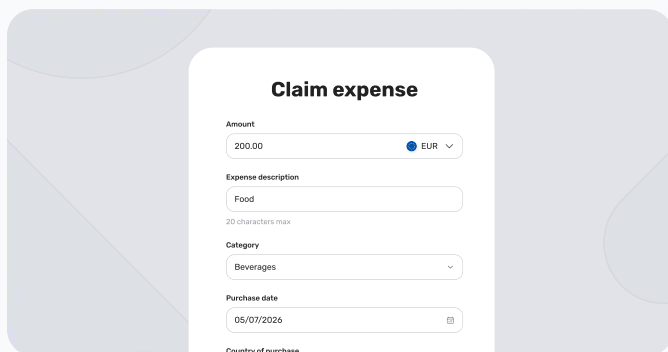
STEP 1

Log in to your Native Teams account.



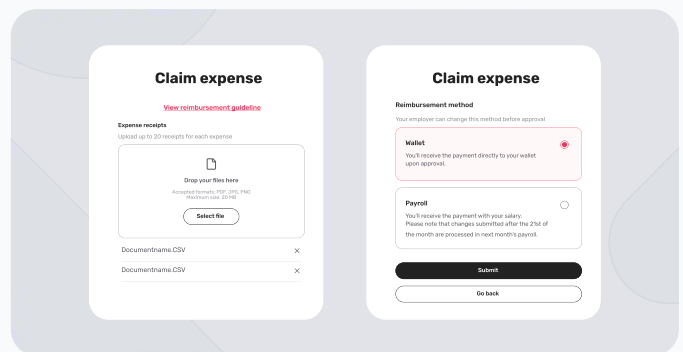
STEP 2

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



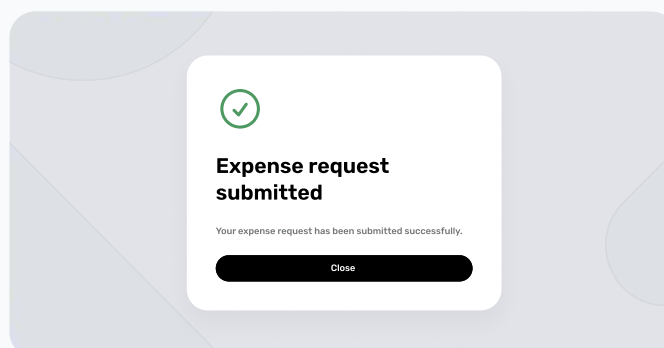
STEP 3

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 the month** to be processed in the same payroll cycle.
- Claims submitted after the 10th will be included in the following month's payroll.
- If the 10th falls on a weekend or public holiday, the deadline will be brought forward to the previous working day.



Native Teams legal entity - Bulgaria

◆ **Entity name:** NATIVE TEAMS LTD

◆ **Registration number:** 206786051

◆ **Registered address:** Sofia 1000, 37 Georgi Benkovski Str., 1st floor

Native Teams

For any questions regarding expense reimbursements, please
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