



Native Teams

Georgia Expense Reimbursement Procedure

This guide outlines which expenses may be reimbursed in Georgia, under what conditions, and what documentation is required. All expense claims must comply with Georgian tax regulations and be supported by appropriate documentation.

Eligible expenses

The following business-related expenses may be reimbursed:

- ◆ **Travel expenses** – economy class flights, hotel accommodation, per diems.
- ◆ **Work-related purchases** – tools, software, and office equipment essential for the job.
- ◆ **Home office expenses** – internet, electricity, etc. (reimbursable despite the absence of formal regulation).
- ◆ **Business entertainment** – reimbursable, but not tax-free under Georgian law.

Reimbursement conditions



1. Travel expenses

- Economy-class airfare and hotel stays are reimbursable, tax-free, when properly documented.
- Per diem limits are set by the Georgian government; any amount exceeding the official limit is treated as taxable income.
- A supporting document must state the purpose and duration of the business trip.



2. Home office costs

- Can be reimbursed tax-free, although there is no specific legal framework.
- The expense must be reasonable and clearly justified.



3. Work-related expenses

- No fixed monetary threshold.
- The expense must be essential to the role and directly related to Native Teams' operations in Georgia.



4. Client & business entertainment

- Reimbursable but not exempt from tax.
- If reimbursed, these expenses may be considered taxable benefits to the employee.

! Documentation requirements

Receipts or invoices must include

Receipts and invoices must include:

- Vendor name;
- TIN (Taxpayer Identification Number);
- Date of transaction;
- Business address;
- Total amount.

Receipts / Invoices

- Must comply with Georgian documentation standards.
- Must include all required elements listed above.

Expense justification

- Mandatory for travel expenses, including the purpose and travel dates.

Approval process

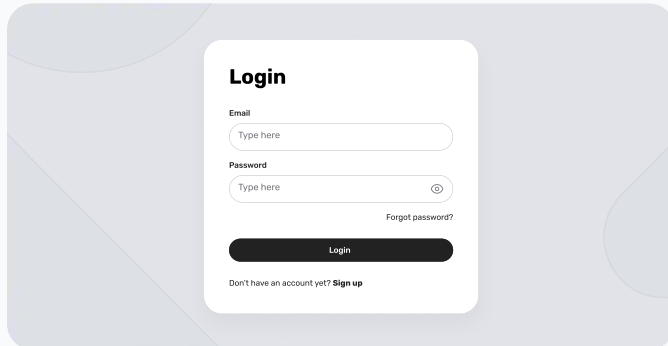
- All claims are reviewed by Native Teams' accounting partners.
- Claims may also be subject to review by the Georgian tax authorities.

Record-keeping

- All documentation must be retained for at least three years, preferably in digital format (PDF or Excel).

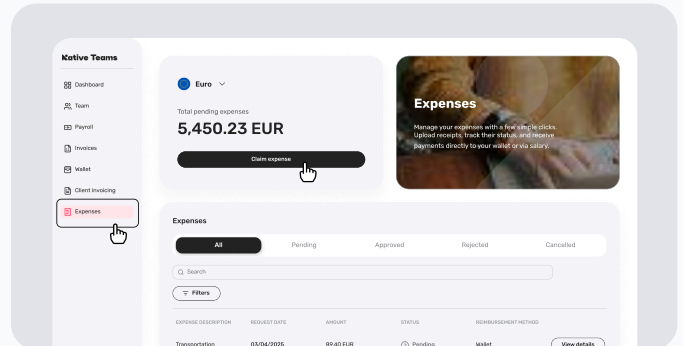
Expense Submission Process

Submitting via **Native Teams** Platform



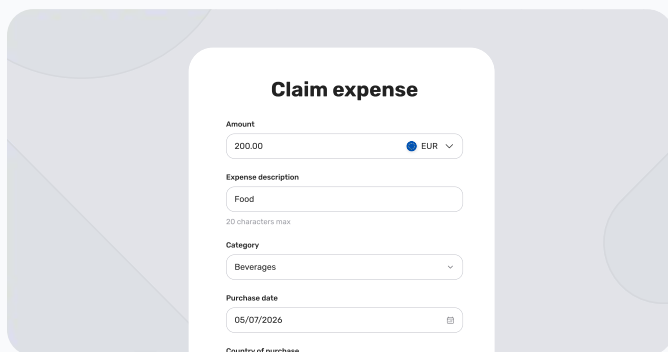
STEP 1

Log in to your Native Teams account.



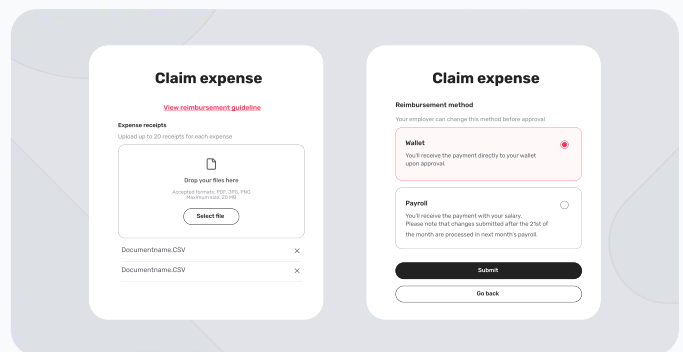
STEP 2

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



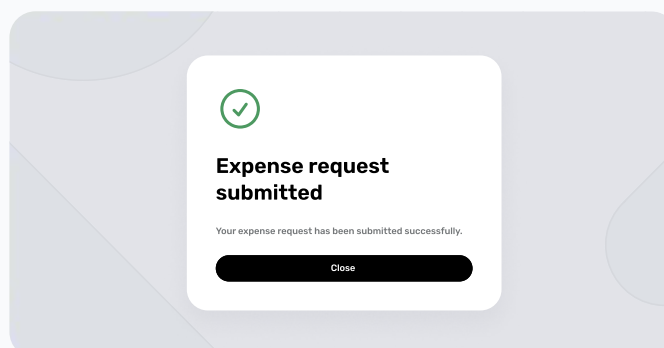
STEP 3

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 - Georgia

◆ **Entity name:** "Pelagonian" LLC

◆ **Registration number:** 400339923

◆ **Registered address:** iv. Javakhishvili Street N91, Chugureti district, Tbilisi, Georgia

Native Teams

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