



Indonesia Expense Reimbursement Procedure

This guide outlines the rules and conditions for reimbursing business-related expenses in Indonesia. All reimbursements must comply with Indonesian tax regulations, labour laws, and Native Teams' internal accounting standards.

General principles

- Employers may reimburse employees for legitimate business-related expenses incurred in the course of their work duties.
- Reimbursements are generally non-taxable to employees, provided they represent actual business expenses and comply with company policy and local tax regulations.
- All expenses must be strictly work-related, supported by valid documentation, and approved to maintain non-taxable status.

Eligible expenses

The following business-related expenses may be reimbursed:

- ◆ **Travel expenses** – Public transport, flights, trains, taxis, ride-hailing, tolls, and parking fees.
- ◆ **Accommodation** – Hotel and lodging expenses for business travel.
- ◆ **Per diem / Meal allowance** – Daily subsistence allowances for business trips.
- ◆ **Work-related purchases** – Office supplies, software subscriptions, tools, and professional development expenses.

Reimbursement conditions



1. Travel expenses

- **Transport costs:** Reimbursable when supported by receipts or tickets. This includes public transport, flights, trains, taxis, ride-hailing, tolls, and parking.
- **Mileage allowance:** Note that Indonesia does not set a statutory mileage rate for private vehicles.
- **Accommodation:** Hotel costs are reimbursable when reasonable, necessary for business, and supported by official invoices/receipts.



2. Per diem / Meal allowance

- Indonesia does not prescribe mandatory per-diem rates under labour law.
- Companies may establish internal daily meal or subsistence allowances in accordance with their specific travel policies.
- Flat allowances are acceptable when reasonable and clearly documented.



3. Work-related purchases

- Items such as office supplies, software, and professional tools are reimbursable with proper receipts and business justification.
- Professional development expenses are also eligible if directly related to work activities.

! Documentation requirements

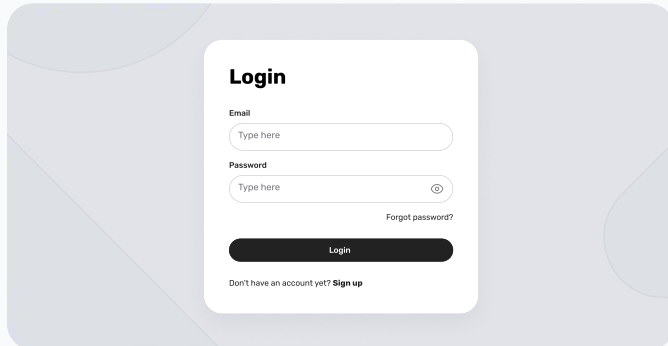
- **Mandatory details:** Proper documentation must be submitted to validate claims. All receipts/invoices must include:
 - Date of transaction.
 - Vendor/supplier name.
 - Description of the expense.
 - Amount paid.
 - Business purpose/justification.
- **Receipt naming:** If possible, receipts/invoices should be issued under the company name and NPWP (tax number). However, receipts in the employee's name may be accepted if valid and clearly business-related.
- **Originals:** Original receipts or invoices must be provided for all claims.

Special considerations

- **Tax status:** Reimbursements are not treated as taxable income as long as they are strictly work-related and supported by valid documentation and approval.
- **Advance approval:** All travel must be directly work-related and approved in advance by the manager.
- **Processing:** Approved claims are reimbursed via payroll or accounts payable, depending on the company's reimbursement cycle.
- **Mileage:** Since there is no statutory rate, any private vehicle reimbursement should follow the internal company policy.

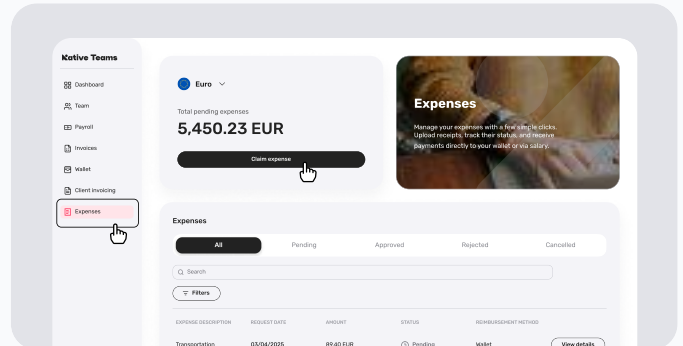
Expense Submission Process

Submitting via **Native Teams** Platform



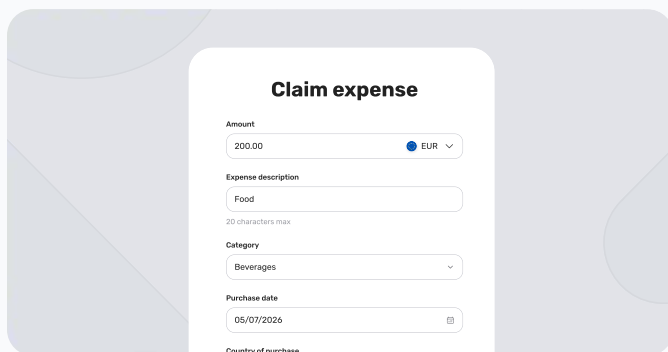
STEP 1

Log in to your Native Teams account.



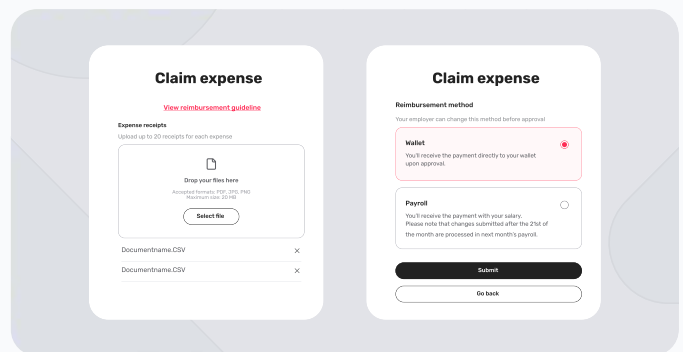
STEP 2

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



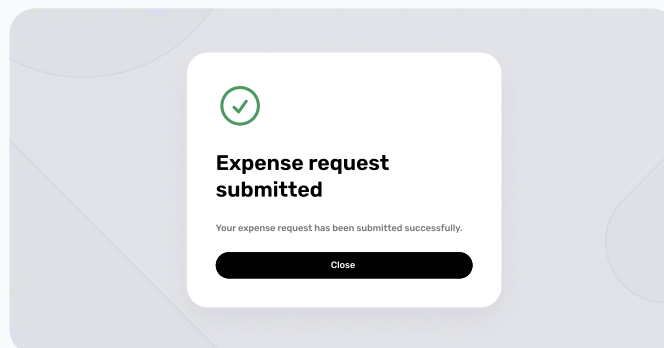
STEP 3

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 - Indonesia

◆ **Entity name:** PT TIM TEKNOLOGI ASLI

◆ **Entity registration number:** 2308240029786

◆ **Address:** Gedung Alamanda Bali 5th Floor, Jalan Bypass Ngurah Rai No.67, Lingkungan Kerthayasa

Native Teams

For any questions regarding expense reimbursements, please contact
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