



Kosovo Expense Reimbursement Procedure

This guide outlines the rules and conditions for reimbursing business-related expenses in Kosovo.

General principles

- In Kosovo, all employee expense reimbursements are treated as taxable, regardless of the supporting documentation provided by the client.
- Therefore, any amount paid to the employee as a reimbursement will be subject to the applicable taxes and social contributions.

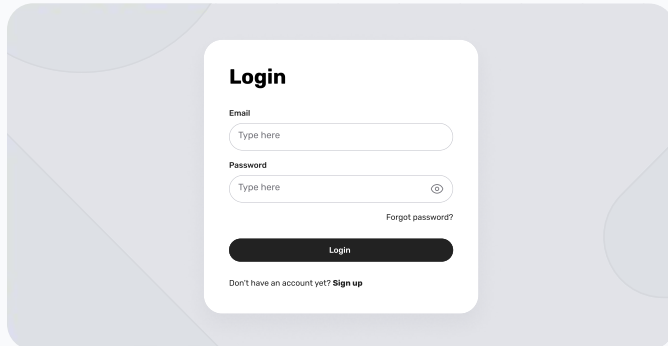
Payment options

Because expense reimbursements are fully taxable in Kosovo, there are two ways these payments can be processed:

- ◆ **Option 1 (gross value):** Pay the expense amount as a gross value. In this scenario, taxes and social contributions will be deducted accordingly, and the employee will receive the net amount.
- ◆ **Option 2 (net value):** Pay the expense amount as a net value. In this scenario, the amount will be grossed up, and the company/client will cover the additional taxes and contributions on top to ensure the employee receives the exact expense amount out-of-pocket.

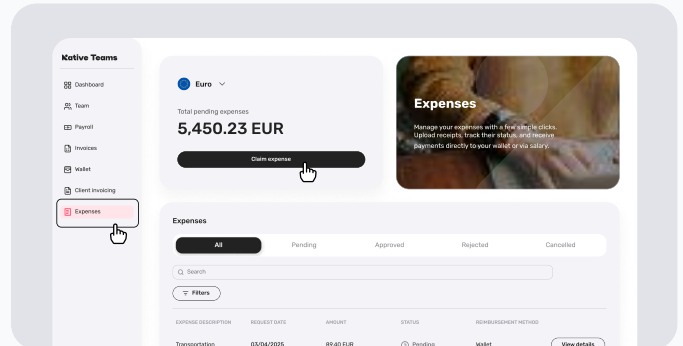
Expense Submission Process

Submitting via **Native Teams** Platform



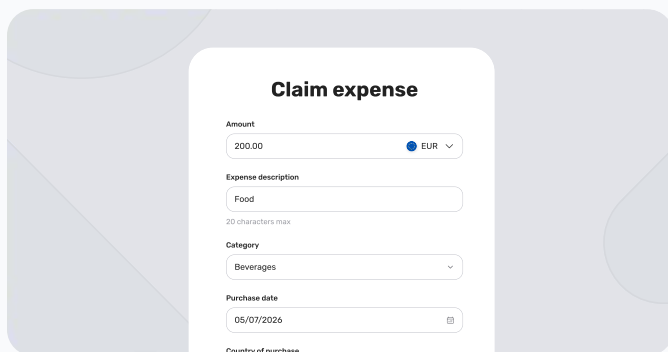
STEP 1

Log in to your Native Teams account.



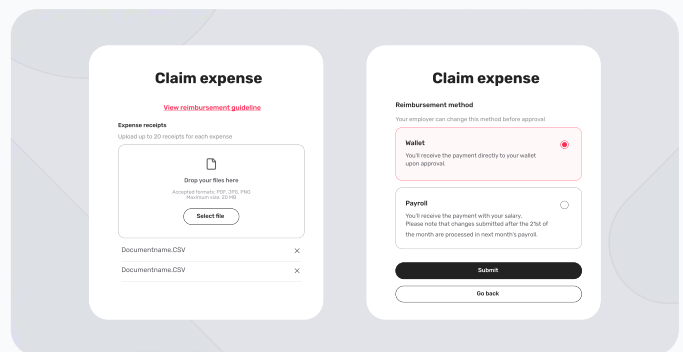
STEP 2

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



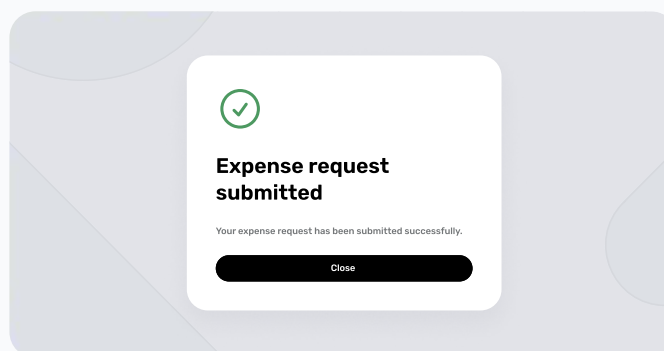
STEP 3

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 - Kosovo

◆ **Entity name:** Native Teams L.L.C.

◆ **Entity registration number:** 811863879

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Native Teams

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