



Native Teams

Lithuania Expense Reimbursement Procedure

This guide outlines the rules for expense reimbursements in Lithuania, including eligible categories, submission procedures, and legal considerations. All reimbursements are subject to Lithuanian tax laws and employer documentation obligations.

General principles

- ◆ Employers may reimburse employees for business-related expenses incurred while performing their duties.
- ◆ Reimbursements are generally tax-free if properly documented and clearly linked to business activities.
- ◆ For business trips, receipts are accepted without the need for translation into Lithuanian.
- ◆ Every business trip must be supported by a formal document called an order for business trips ("Įsakymas dėl komandiruočių"), which links all submitted receipts to the corresponding employee.
- ◆ Native Teams can provide this order upon request.

Reimbursement conditions



1. Travel expenses

- Tand tickets - Flights, trains, buses, taxis, and parking are reimbursable with valid receipts.
- Meals - Eligible if part of business travel and backed by receipts.
- Accommodation - Hotel costs may be reimbursed if reasonable and adequately documented.
- Daily travel allowances ("Dienpinigiai") - Reimbursed via payroll and based on the official daily rate for each country, as follows:
 - Lithuania: €28/day;
 - United Kingdom: €67/day;
 - Germany: €62/day;
 - The full list of country-specific rates is available via the official government site.
- Allowances must be processed through payroll and are calculated using the submitted order for business trips.



2. Work-related purchases

- Expenses for items such as office equipment, software, or internet access that are used for business are deductible by the company.
- To qualify, invoices must be issued in the company's name.
- These costs reduce the company's taxable profit and should not be processed as personal reimbursements to the employee.



3. Other expenses

- Additional work-related expenses, such as parking, meals, or local transportation, are reimbursable if supported by receipts.
- All costs must be reasonable, clearly justified, and connected to business purposes.

! Documentation requirements

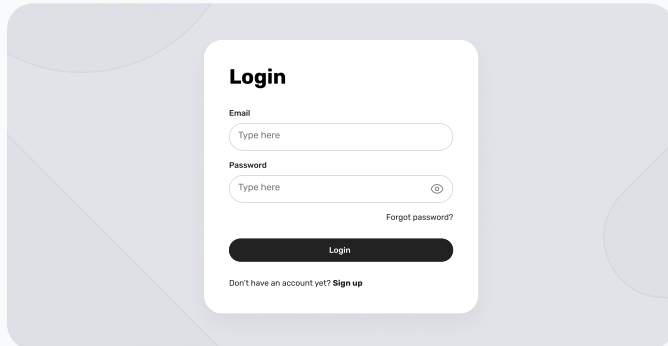
- The employee submits an expense claim along with all supporting receipts.
- For business trips, the submission must include an order for business trips.
- The employer reviews the claim for compliance with Lithuanian tax laws and internal company policy.
- Approved reimbursements are processed either through payroll or bank transfer.
- All records must be retained in accordance with Lithuanian accounting and tax regulations.

Special considerations

- There are no fixed monthly or annual limits, but expenses must be reasonable and clearly linked to business needs.
- Travel allowances are non-taxable within the statutory thresholds and must be processed via payroll.
- Office equipment and internet costs are only deductible if the invoices are issued in the company's name.

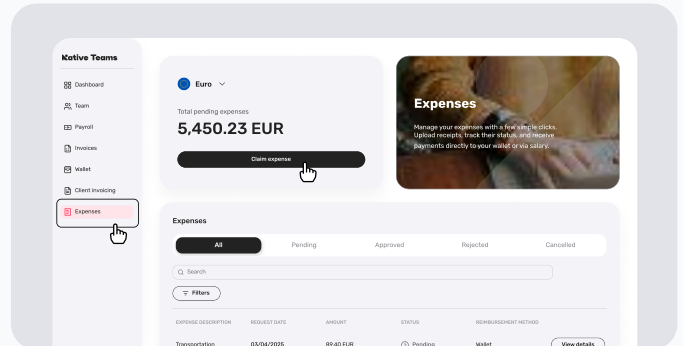
Expense Submission Process

Submitting via **Native Teams** Platform



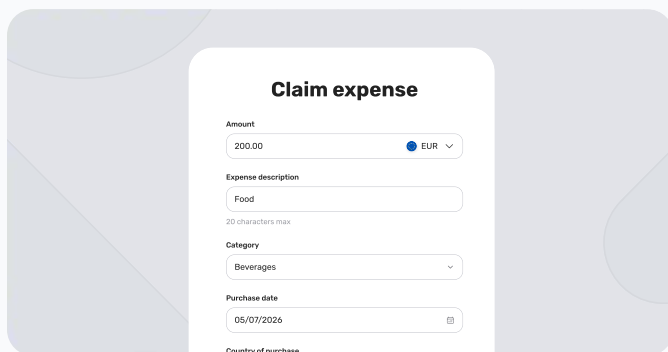
STEP 1

Log in to your Native Teams account.



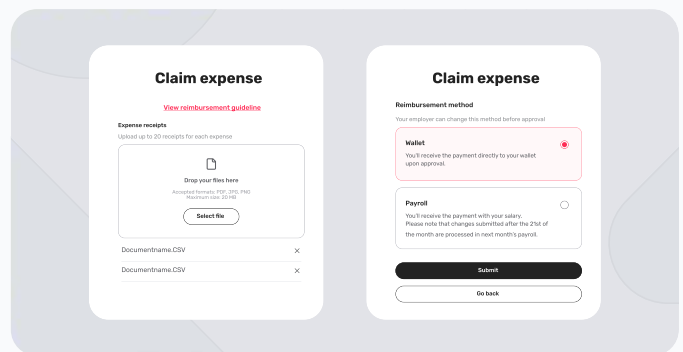
STEP 2

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



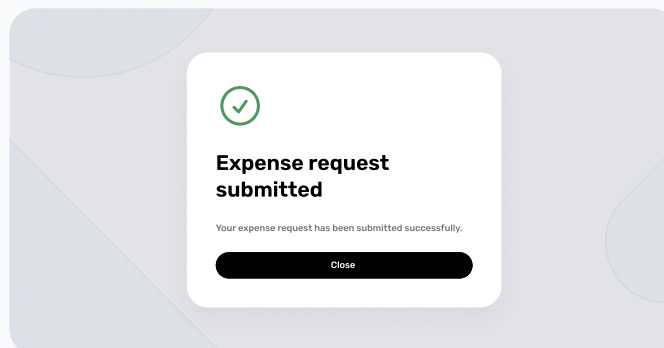
STEP 3

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 - Lithuania

◆ **Entity name:** UAB "Amosta"

◆ **Registration number:** 305995677

◆ **Registered address:** Laisvės str. 78B-214, Vilnius, Lithuania

Native Teams

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