



Moldova Expense Reimbursement Procedure

This guide outlines which expenses may be reimbursed in Moldova, under what conditions, and what documentation is required. All expenses must be business-related, properly documented, and compliant with Moldovan legislation.

Eligible expenses

All business-related expenses may be reimbursed, including:

- ◆ **Travel** – per diem rates are determined annually by the government and vary depending on the country or city of travel.
 - To process per diems, both transportation and accommodation must be paid in advance by the employer;
 - A travel order must be completed and signed by the employee;
 - Per diem payments must be made before the first day of travel;
 - As a global employment provider, Native Teams often faces challenges in meeting these conditions for timely per diem payments. For this reason, the expense reimbursement method is the recommended approach for business travel at Native Teams.
- ◆ **Work-related purchases** – office supplies, software, tools.
- ◆ **Home office expenses** – internet, electricity, and other utility costs.
- ◆ **Business entertainment** – meals with clients or partners, team functions.
- ◆ **Other business-related costs** – no formal restrictions on type or amount.

Reimbursement conditions

General principle

- Employees in Moldova under the IT Park regime do not pay income tax or salary-related deductions.
- Any amount reimbursed to the employee may be paid tax-free.
- Employer contributions still apply, as they are calculated based on company revenue.
- There are no legal limits on reimbursable categories or expense amounts.

Documentation format

Receipts and invoices should include the following details:

- Vendor name;
- Vendor address;
- Date of the transaction;
- Total amount;
- TIN (Tax Identification number) – preferred, but not mandatory.

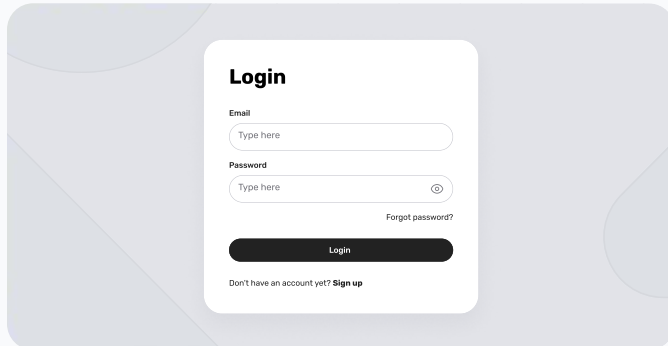
! Documentation requirements

General

- Receipts and invoices must be attached to all reimbursement claims.
- Expense justifications are not mandatory unless requested during an audit.
- Expenses may be reviewed by Moldovan tax authorities during financial checks.
- All records must be kept for at least three years, preferably in digital format (PDF or Excel).

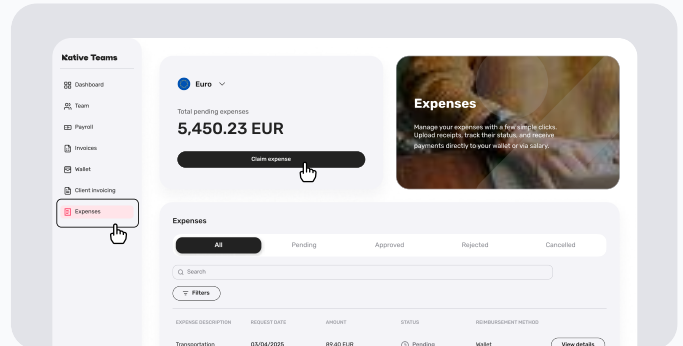
Expense Submission Process

Submitting via **Native Teams** Platform



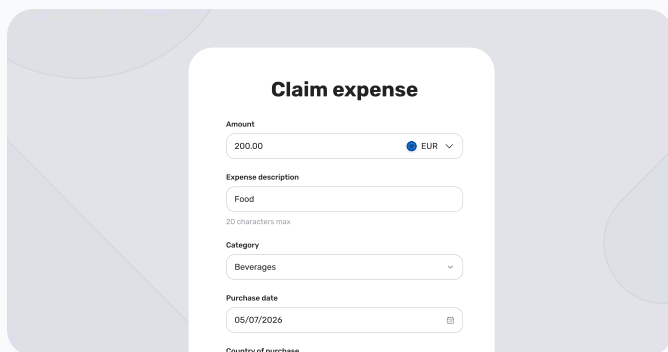
STEP 1

Log in to your Native Teams account.



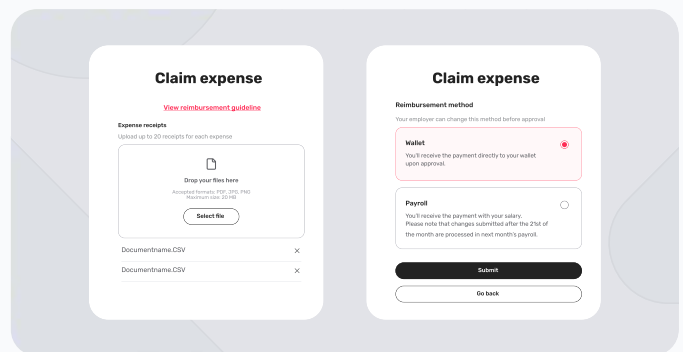
STEP 2

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



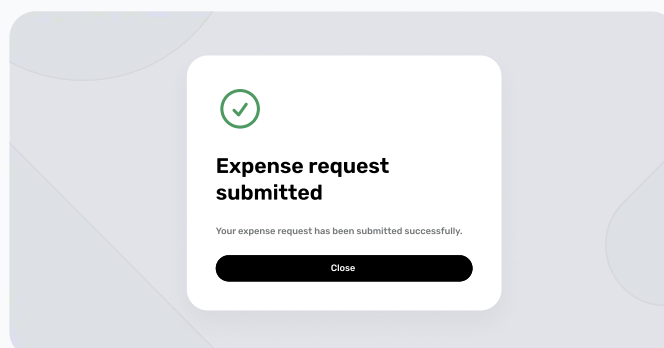
STEP 3

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 - Moldova



◆ **Entity name:** "NATIVE TEAMS" S.R.L.

◆ **Registration number:** 1022600018802

◆ **Registered address:** 9 Negresteni Street, Office 11, Chisinau, Moldova

Native Teams

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