

# Peru Expense Reimbursement Procedure

This guide outlines which expenses may be reimbursed in Peru, under what conditions, and what documentation is required. All reimbursed costs must be directly related to business activities and comply with Peruvian tax regulations.

## Eligible expenses

The following expense categories are eligible for reimbursement when supported by the corresponding invoices and/or receipts and strictly necessary for company operations:

- ◆ **Travel expenses** (e.g. flights, accommodation, meals, per diem, transportation). For travel expenses to be tax-deductible, the travellers must be included on the company payroll.
- ◆ **Work-related purchases** (e.g. office supplies, equipment, software). The company should generally provide office supplies; if the employee purchases them, a corresponding purchase invoice must be provided.
- ◆ **Home office expenses** (e.g. internet, electricity). Note: according to the signed contract, employees are responsible for these costs.
- ◆ **Client and business entertainment** (e.g. meals with clients). Lunches with clients may be considered representation expenses per local regulations.
- ◆ **Local transportation** (taxis, metro, buses). Special documentation required.

## Reimbursement conditions

Expenses may be reimbursed only if they are directly related to business activity and adequately documented. The following categories are typically non-taxable:



### 1. Travel expenses

- All travel-related expenses, such as meals, accommodations, and transportation, must be supported by valid receipts.
- Each receipt must include the company's VAT number (RUC) and full legal name.
- There is no upper limit on travel expenses, provided they are properly supported with an invoice and correct company details.
- If a receipt is not available for specific transport methods (e.g. taxi, metro), the employee must submit a transportation log detailing:
  - Type of transport;
  - Amount spent;
  - Dates and destinations.



## 2. Work-related purchases and assets

- All purchases must be clearly related to business use,
- Reimbursement will only be processed if the receipt includes Pelagonian S.A.C.'s RUC number and full legal name.
- There is currently no legal minimum to classify an item as a fixed asset; however, goods costing at least **¼ of the UIT (S/ 1,375.00)** must be treated as assets.
- Legally, there is no limit for office expenses; however, the business purpose and usual nature of such expenses must be considered.



## 3. Business entertainment (Representation expenses)

- Meals with clients or suppliers are subject to a deductibility cap: the maximum deductible amount is **annual net sales**.



## 4. Local transportation

- For bus transportation, the reimbursement limit per employee is **S/ 45.20**.
- Taxi and other transport without receipts require a transportation log.

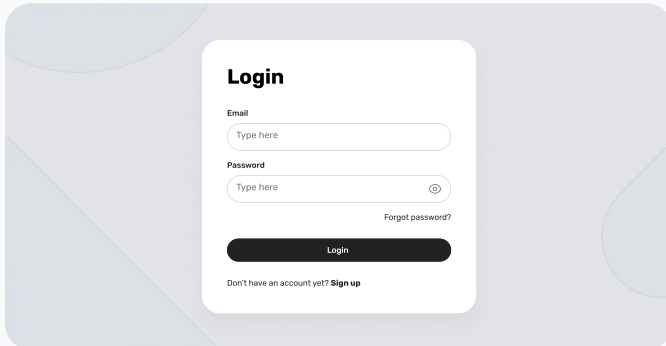
## ⚠ Documentation requirements

To ensure compliance, the following documentation must be provided:

- Receipts or invoices – must be itemised and include the RUC (VAT) number of the company. All company-related expenses must be issued in the name of the company, including at a minimum the company tax ID (RUC) and full legal name. For asset purchases, a full invoice is required. For all other expenses, a sales receipt or HR receipt is sufficient.
- Transportation log – required if a formal receipt is not available, and must list each date, location, and amount spent.
- Expense justification – a short note explaining how the expense supports work-related duties.
- Approval – all claims must be reviewed and approved by the employee's manager or another designated representative.
- Record-keeping – all documentation must be submitted digitally and retained for tax purposes.

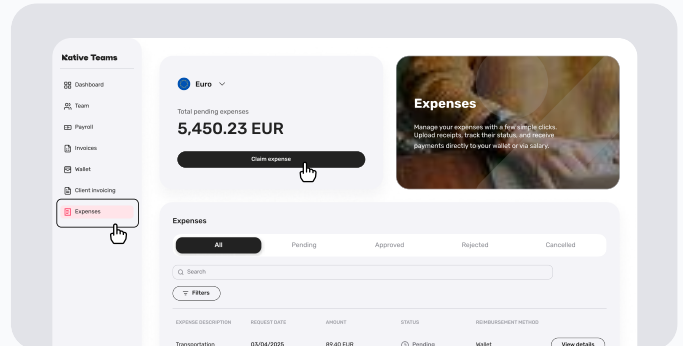
# Expense Submission Process

## Submitting via **Native Teams** Platform



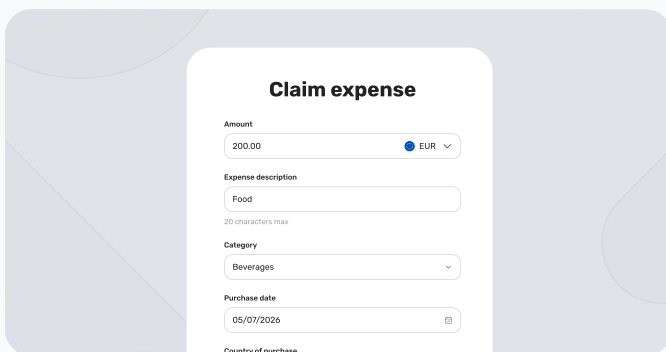
### STEP 1

Log in to your Native Teams account.



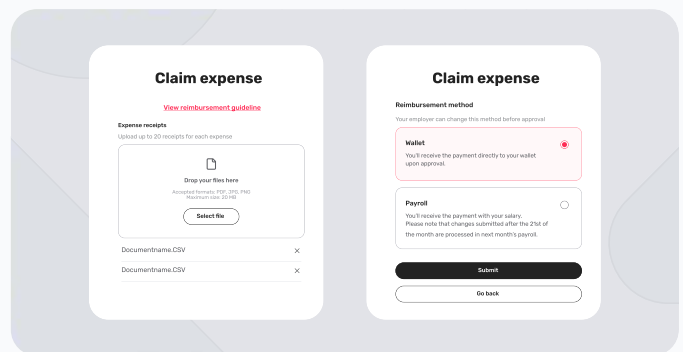
### STEP 2

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



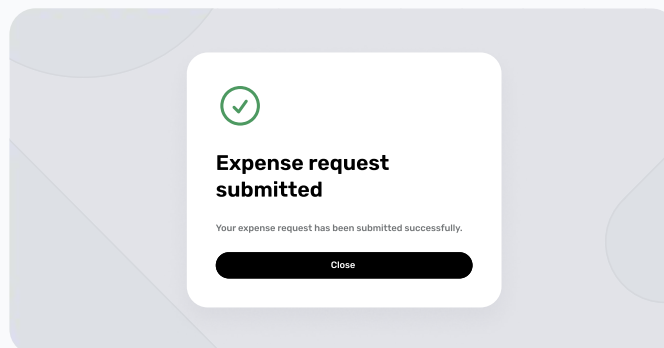
### STEP 3

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 - Peru

◆ **Entity name:** Pelagonian S.A.C.

◆ **Registration number:** 15067377

◆ **Registered address:** URB. SAN BORJA, CAL. TORRICELLI 193, SAN BORJA, LIMA

**Native Teams**

For any questions regarding expense reimbursements, please  
contact [customersuccess@nteam.com](mailto:customersuccess@nteam.com)