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ETH Zurich Regulations on Business Expenses

11 October 2005 (version as of 1 August 2024)¹

The Executive Board of ETH Zurich on the basis of art. 7 para. 2 of the Ordinance concerning the Reimbursement of Business Expenses in the ETH Domain dated 11 April 2002² and art. 2 para. 3 of the Personnel Ordinance for the ETH Domain³ as well as art. 33a, 33b of the Guidelines on the issuing of teaching assignments and remuneration of lecturers at ETH Zurich, version of 17 June 2008⁴ issues the following regulations:

Section 1: General Rules

Art. 1 Range of application

¹ The provisions in these regulations shall be applicable for business expenses of all employees of ETH Zurich (professors, assistants (doctoral and postdoctoral students), senior scientists, external lecturers⁵ and academic, administrative and technical employees) in connection with the performance of job related duties and business trips, as well as with the accommodation and entertainment of guests and/or visitors, to the extent such expenses are not being covered by third parties.

² They are applicable independent of the source of funds used.⁶

³ Furthermore, invitations to events, conventions etc. are subject to these regulations to the extent the host or organizer does not determine more restrictive regulations.

⁴ *abrogated*⁷

Art. 2 Principles

¹ Business expenses will be reimbursed by the ETH Zurich if they have been approved in advance by the budget officer⁸, can be documented and are not being covered by third parties.

^{1b} Business trips are to be limited to the most necessary. Virtual meeting alternatives are to be preferred where possible.⁹

¹ Amendments in the context "the measures to reduce greenhouse gas emissions from air travel by members of ETH Zurich" (Executive Board resolution of 10.12.2018); version in accordance with Executive Board resolution of 15.4.2021, (in effect since 1.5.2021); version in accordance with Executive Board resolution of 2.7.2024 (in effect since 1.8. 2024)

² SR 172.220.113.43.

³ SR 172.220.113.

⁴ RSETHZ 513.12.

⁵ Guidelines on the issuing of teaching assignments and remuneration of lecturers at ETH Zurich, version of 19 June 2012, in effect since 1 February 2013.

⁶ Ordinance concerning the Reimbursement of Business Expenses in the ETH Domain of 11 April 2002, SR 172.220.113.43, art. 1 para 3.

⁷ Version of 9 December 2014, in effect since 1 January 2015.

⁸ Financial Regulations of the ETH Zurich (RSETHZ 245), art. 41.

⁹ Version of 15.4.2021, in effect since 1.5.2021.

² Business expenses can be settled by means of corporate credit cards, in which case the respective provisions of the Financial Regulations of the ETH Zurich shall apply.¹⁰

^{2bis} Compensation and reimbursements cannot be accumulated.

³ Furthermore, the principles established in the Financial Regulations of the ETH Zurich shall apply.¹¹

Art. 3 Terms

¹ Business expenses are expenses incurred for:

- a. Business trips within Switzerland and abroad;
- b. The participation in international conventions;
- c. Relocation for business reasons;
- d. Entertainment expenses (hosting of guests).

² Business trips are trips required by ETH Zurich employees for professional reasons. The journey between home and the place of work is not considered as a business trip. Proportionate reimbursement of privately purchased rail travelcards is excluded. Trips within the city of Zurich are not considered as business trips which an additional discount on the GA travelcard can be claimed for.¹²

³ Entertainment expenses are business expenses directly incurred by job-related duties such as the hosting of guests and maintaining contacts. They also include ETH-internal events for employees, such as Christmas meals, jubilee and birthday gifts.

Art. 4 Non-reimbursable expenses

¹ Only those expenses will be reimbursed which are directly associated to job-related duties or business trips.

² Not included in this are the following:

- a. Travel costs from home to workplace; exceptions for external lecturers are defined by the department in charge¹³;
- b. Costs for cancelled business trips ('no show') if the person involved failed to cancel the trip on time, as well as other costs caused by negligence;
- c. Expenses for private companions;
- d. Expenses in connection with secondary employment¹⁴;
- e. Costs for sabbaticals not expressly noted in the approval¹⁵;
- f. Expenses for private communication fees, identity documents and fines.

¹⁰ RSETHZ 245, chap. 13, section 2.

¹¹ RSETHZ 245.

¹² Version of 2.7.2024, in effect since 1.8.2024

¹³ Guidelines on the issuing of teaching assignments and remuneration of lecturers at ETH Zurich, version of 19 June 2012, in effect since 1 February 2013.

¹⁴ Guidelines on secondary employment of professors at ETH Zurich of 12 February 2008 (RSETHZ 501.2).

¹⁵ Directive concerning sabbaticals for professors at ETH Zurich of 12 October 2009 (RSETHZ 510.10).

Section 2: Business trips

Art. 5 Public transportation

¹ In the interest of sustainability, public transportation is to be used primarily for business trips.

² Taxi rides are to be reduced to an absolute minimum.

Art. 6 Flights¹⁶

¹ Flights are to be restricted to an absolute minimum. The most sustainable travel option should be selected while also taking time and financial conditions into account. For business trip destinations reachable by train or bus in less than 8 hours travel time, those travel options are to be considered.

^{1b} Human Resources Department regulations apply when determining whether travel time can be classified as work time.¹⁷

² For flights within Europe, cost for economy class will be reimbursed. On intercontinental flights, the budget officer may approve use of premium economy class or business class¹⁸. Expenses for 1st class flights will not be reimbursed. Expenses for domestic flights are reimbursed only if they are connecting flights.

³ Members of the Executive Board may fly business class in any case.

⁴ *abrogated*¹⁹

⁵ Frequent flyer miles earned on business trips must be used for business purposes only. Use for personal purpose is not allowed.²⁰

Art. 7 Food Expenses (subsistence expenses)²¹

¹ Reimbursement for meals on business trips both within in Switzerland and abroad is CHF 27.50²² per main meal (lunch and dinner) and CHF 10 for breakfast. If such meals are consumed in a canteen (refectory), half of the above-mentioned amount will be reimbursed.²³

^{1a} Reimbursement for breakfast and dinner can only be claimed in combination with an overnight stay.

^{1b} Third-party sponsors may determine other reimbursements.

² Higher amounts may be reimbursed if such reimbursement has been agreed upon with the budget officer and the expenses are customary in the respective place. Reimbursement is in any case effected only against presentation of receipts.

³ Meals that are provided at no cost in the aircraft or included in the lodging price or provided by third parties are not subject to reimbursement.

¹⁶ Version of 15.4.2021, in effect since 1.5.2021.

¹⁷ Regulations for the recording of working time and absences, RSETHZ 614.

¹⁸ Executive Board's resolution of 13 March 2018, in effect since 1 January 2019.

¹⁹ Version of 15.4.2021, in effect since 1.5.2021.

²⁰ Version of 21 December 2011, in effect since 1 January 2012.

²¹ Version of 9 December 2014, in effect since 1 January 2015.

²² Version of 21 December 2011, in effect since 1 January 2012.

²³ Ordinance concerning the Reimbursement of Business Expenses in the ETH Domain of 11 April 2002, SR 172.220.113.43, art. 2.

Art. 8 Reimbursement of lodging cost²⁴

¹ Lodging cost occurring on business trips will be reimbursed within the price-range of a middle-class hotel, subject to the provisions of para. 2.

^{1a} Third-party sponsors may determine other reimbursements.

² Expenses for overnight stays in first class hotels may be reimbursed if the purpose of the business trip is to participate at an event and/or a convention being held there.

³ The effective overnight costs will be reimbursed, whereby any items of private nature need to be deducted from the hotel bill.

⁴ The costs for a gift for the host amounting to a maximum of CHF 80 will be reimbursed for job-related overnight stays in private quarters, regardless of the length of the stay and on presentation of the receipt.

^{4bis} If the overnight stay in private quarters is charged, the host must raise an invoice for the attention of the guest.

⁵ Additional overnight cost can be reimbursed if

- a. the choice of the most sustainable travel option (train or bus) requires an additional overnight stay;
- b. the choice of the cheapest flight arrangement requires an additional overnight stay. The total cost for flight and overnight stay must be verifiably cheaper than the flight fare without an additional stay.²⁵

Art. 9 Reimbursement of train tickets

¹ Train travels in Switzerland and abroad will be reimbursed based on 2nd class fares.

² Supplements for 1st class travel and night trains may be reimbursed if approved by the budget officer.²⁶

³ Members of the executive board, professors and heads of administrative departments are entitled to 1st class train travel in Switzerland and abroad.

Art. 10 Swiss Federal Railway (SBB) Subscriptions²⁷

¹ Employees with an employment of at least 50% during a period of at least 6 months are entitled to a free SBB Half Fare Card (Halbtax Abonnement) or to a reimbursement of 25% on the SBB GA card (General-Abonnement), with the starting date of the validity period being considered as the relevant point in time.²⁸

² The subscriptions are to be used for all business trips and might as well be fully used for private journeys.²⁹

³ Subscription renewals can be applied for at the earliest one month prior to expiration of the previous subscription.

⁴ Costs for privately purchased subscriptions will not be reimbursed.

²⁴ Version of 9 December 2014, in effect since 1 January 2015.

²⁵ Version of 15.4.2021, in effect since 1.5.2021.

²⁶ Version of 15.4.2021, in effect since 1.5.2021.

²⁷ Version of 2.7.2024, in effect since 1.8.2024

²⁸ Version of 2.7.2024, in effect since 1.8.2024

²⁹ Amendment as of 1 June 2018, in effect since 1 July 2018.

⁵ Employees using their GA travelcard on business trips by rail will also be reimbursed the difference to the full GA travelcard value by their ETH unit if they

- a) have used the GA travelcard on at least 60 business trips during its validity period
- b) have used the GA travelcard on less than 60 business trips: if the GA travelcard value is verifiably reached with the saved costs for individual tickets.

These reimbursements can only be applied for after the validity period of the GA travelcard.

⁶ Round trips by train (outward and return journey), outside of the workplace and excluding any separate trips between home and workplace, count as a business trip.

⁷ Business trips must be declared individually and confirmed by the Budget Officer and accompanied by the application for an additional cost reduction. Procurement & Export Services team is providing relevant forms.

⁸ *abrogated*³⁰

⁹ Switching from Half Fare Card to a GA is possible at the earliest one year after the start of its validity period. Switching from a GA to a Half Fare Card is not possible until the expiration of the validity period.³¹

Art. 11 Rental cars

¹ *abrogated*³²

² Rental cars can be obtained at favorable rates through Europcar. Europcar vehicles rented for business purposes in Switzerland are covered by comprehensive insurance. For abroad rented Europcar vehicles for business purposes a most comprehensive insurance coverage (liability, damage and theft)³³ needs to be arranged separately. In case of damage, a possible retained amount will be charged to the renter resp. the according ETH-unit (institute, department etc.).

³ Abroad, services of other rental car companies may be used if they offer better value. In this case too, a most comprehensive insurance coverage (liability, damage and theft) needs to be arranged. In case of damage, a possible retained amount will be charged to the renter resp. the according ETH-unit (institute, department etc.).

Art. 12 Business trips in private vehicles

¹ Expenses for the use of a private vehicle for business trips and transportation will be reimbursed. The reimbursement is CHF 0.60/km³⁴ and includes fuel, insurance, maintenance, amortisation and transportation.

² ETH Zurich has obtained comprehensive insurance which covers damages to private vehicles used on business trips and for transportation on behalf of the ETH Zurich (retention is CHF 500 per case). The insurance also covers any loss of bonus which may occur to the ETH employee who is the accident perpetrator.³⁵

³ In case of car damage, the responsible budget officer must confirm in writing that the car was being used for business purposes.

³⁰ Version of 9 December 2014, in effect since 1 January 2015.

³¹ Version as of 21 December 2011, in effect since 1 January 2012.

³² Version as of 21 December 2011, in effect since 1 January 2012.

³³ Executive Board's resolution of 11 April 2006.

³⁴ Ordinance concerning the Reimbursement of Business Expenses in the ETH Domain of 11 April 2002, SR 172.220.113.43, Art. 4 para 4.

³⁵ Version as of 21 December 2011, in effect since 1 January 2012.

Art. 13 Visa, vaccinations

¹ It is the personal responsibility of employees to obtain any entry visa for the destination country of their business trips.

² Neither the ETH Zurich nor the Travel Services provider or the booking office can be charged for inconvenience and costs as a result of failure to obtain a visa.

³ Expenses for necessary visa³⁶, vaccinations and preventative medical care associated with a business trip will be reimbursed.

Art. 14 Minor business expenses³⁷

¹ If it is not possible to submit the original receipt for minor business expenses (up to a maximum of CHF 100), a self-issued document specifying the expenses may be submitted in exceptional cases only.

^{1bis} Business expenses up to CHF 100 can be paid from petty cash funds.³⁸

² Expenses for business-related telephone calls, fax messages and for internet access will be reimbursed.

Section 3: Entertainment expenses**Art. 15**

¹ Entertainment expenses may be incurred only by budget officers.

² Entertainment expenses will be reimbursed within the context of effective expenses. Restraint is always to be exercised in such type of expenses. The costs incurred must be in the interest of ETH Zurich.

³ The charging is recorded in the intended process and must contain the following information:

- a. Purpose of the event, description of the group/party and the number of internal and external attendees³⁹,
- b. Date and location of the event or
- c. Nature and reason of the gift.

Section 4: Advances and settlement**Art. 16 Advances⁴⁰**

¹ Employees are entitled to obtain an advance in connection with the expected costs of a business trip or other business-related expenses.

² Justification is needed for the advance payment, approved by the budget officer.

³ All advances will be remitted exclusively to the salary account of the applicant by the accounting department.

³⁶ Version as of 21 December 2011, in effect since 1 January 2012.

³⁷ Version as of 20 January 2009, in effect since 1 January 2009.

³⁸ Directive of ETH Cash Transactions of 30 September 2009, art. 4.1.

³⁹ Version as of 21 December 2011, in effect since 1 January 2012.

⁴⁰ Version as of 9 December 2014, in effect since 1 January 2015.

⁴ Advances and any cost reimbursements must be accounted for and reimbursed through the intended process.

⁵ Surplus payments resulting from advances are to be repaid immediately.

Art. 17 Reimbursement of business expenses⁴¹

¹ Only actually incurred expenses, for which hard copy or electronic receipts (e.g. receipt, proof of purchase, train ticket or flight ticket) are provided, are reimbursed. Claims for the reimbursement of business expenses are to be submitted immediately after the expenses occurred along with the receipts. Missing receipts must be clearly justified in the intended process. Expenses for business trips need to be clarified by indicating the purpose, destination, date and reason of the trip.

² The approvals procedure in relation to the reimbursement of business expenses are regulated under Art. 41 of the ETH Zurich Financial Regulations.

³ The Accounting Department may request additional information and may refuse reimbursement of business expenses if they do not correspond to the provisions of the Financial Regulations of the ETH Zurich or to this regulation.

Section 5: Final provisions

Art. 18 Revocations of prior law

The Travel and Expenses Regulations of the ETH Zurich dated December 2001⁴² are revoked with the issuance of the regulations.

Art. 19 Coming into effect

These regulations become effective on 1 January 2006.

11 October 2005

On behalf of the Executive Board: President: O. Kübler
Delegate: P. Kottusch

⁴¹ Version as of 1 June 2019, in effect since 1 January 2019.

⁴² Travel and Expenses Regulations of the former Finance Department of the ETH Zurich (Status: 5 April 2002).