

HRF-FI-TV010

Tax Treatment and Collective Agreement Provisions for Business Trip Expense Report

After completing the training, participants will be able to evaluate business trips in accordance with the Income Tax Act and Collective Agreement provisions and knows the basic concepts.

Target groups

SAP HR users

Recommended prerequisites

Navigation in SAP (HRF-ALG010)

Contents

- Definition of a business trip
- General Social Security Act – Tax law DB / DZ / Municipal Tax
- Payroll tax (Income Tax Act)
- Official mileage allowance
- Domestic travel expense allowances according to Income Tax Act
- Travel expense allowances abroad according to Civil Code
- 24-hour or calendar day rule
- Daily allowance reductions for food provided and consumed
- Collective agreement travel expense allowances

Scope of services

- Organisation of the training
- Provision of training systems
- Catering if required
- Training materials

Framework conditions

- Flexible scheduling
- On-site / online
- Individual training / group training