

Guidelines for travel expenses settlement

The grant

The grant is intended to cover additional costs associated with the stay abroad, including travel and accommodation expenses. It covers costs you pay yourself as well as invoices that may be sent to HVL (e.g., invoices from the travel agency).

This grant is subject to the same procurement rules as all other funds at HVL, which means, among other things, that travel must be booked through HVL's travel agency agreement (as of 2025, Berg-Hansen)

Payment

Generally, you may receive up to 100% of the grant as an advance payment up to two months before departure. The application for an advance must be completed on a separate form by the PhD fellow. The payment must be approved by the faculty and then sent/delivered to the payroll office for disbursement.

20% of HVL's mobility grant for PhD fellow (rate and travel tax-free settlement) is deducted from the fellow's operating funds. For stays with family, the difference in the increased rate and the travel expenses of other family members are fully covered by the faculty.

Documentation

In connection with the stay abroad, the PhD fellow must keep all receipts, invoices, bills, and other documentation of expenses. This also applies to invoices that may have been paid by HVL (e.g., invoices from the travel agency). This requirement applies to all relevant expenses that the grant can be used for.

How is the grant taxed?

Legal basis: Any benefit derived from work is taxable income, cf. Section 5-1, first paragraph of the Tax Act (lovdata.no). Benefits derived from work include salary, fees, holiday pay, and other remuneration earned in and outside of employment. Other remuneration includes grants and similar benefits, cf. Section 5-10, first paragraph, letter a of the Tax Act (lovdata.no).

General rule: The salary component of a grant is taxable along with any surplus (the difference between the grant amount and approved expense reimbursements). Reimbursement of expenses must be documented in the usual manner.

Criteria for tax liability include the purpose of the grant, the size of the grant amount, documentation of expenses, and the recipient's affiliation with HVL.

Grants to employees are generally taxable. If additional expenses can be documented, normally only the surplus is taxed.

Grants from external sources: Tax treatment is independent of the source of funding.

Examples of what the grant covers:

- Tuition fees
- Total travel expenses from departure in Norway to the temporary address abroad must be documented. This includes flights/taxi/bus from your home address in Norway to the temporary address abroad. On return, flights/bus/taxi from the temporary address to your home address in Norway are covered.
- Moving costs are tax-free, such as extra baggage on the flight or sending boxes by mail.
- Visa fees and visa application costs are tax-free. Travel expenses to the embassy are not covered.
- Other necessary entry expenses, such as vaccinations or required certificates from a doctor, can be covered tax-free.
- Actual additional housing costs incurred in addition to your permanent home in Norway, if the home is not rented out, as well as electricity, are tax-free expenses. You must state whether your home in Norway is rented out to have housing abroad covered.
- School fees (if children accompany you) can be paid tax-free if it can be documented that a private school is necessary (if the public school system does not provide adequate services). Does not apply to Denmark and Sweden. Necessary school uniforms and school materials are covered tax-free.
- Expenses for kindergarten, preschool, and after-school programs abroad are taxable expenses.

All additional expenses must be documented!

Examples of what the grant does NOT cover:

- Food during the stay
- Rental, leasing, or purchasing a car
- All transportation costs during the stay
- Insurance and travel insurance beyond what is covered by HVL's credit card AirPlus (formerly Eurocard)
- Gym memberships
- Medicines
- Passport (including renewal)

- Other items likely to be retained by the employee, such as household goods and equipment, furniture, rental of furniture, cleaning of housing, clothing, suitcases, toiletries, etc.
- Holiday trips to/from the host country
- Leisure activities for children

Travel settlement

The PhD fellow must submit the travel settlement as soon as possible and no later than one month after returning. Two forms must be used: the settlement form and the voucher summary form. Both must be sent/delivered together with all documentation to the payroll office.

The payroll office assesses tax liability in accordance with the law. All expenses must be documented with receipts. The documentation requirement applies to all expenses covered by the grant.

Receipts from apps such as Vipps, Strex, and bank statements alone cannot be submitted, as these only show the amount and not what was purchased, and they are not issued by the seller. Bank statements can be submitted to confirm payment of invoices and receipts showing the name, what was purchased, and the amount. Bank statements can also show how much was deducted in NOK for purchases in foreign currency.

- Each expense must have an entry in the form, and amounts must be entered. Vouchers documenting the expenses must be numbered according to the entries on the form.
- Receipts/invoices for expenses must be attached, along with proof of payment. This can, for example, be a bank statement. If an invoice from accommodation is attached, it is sufficient documentation if the invoice states that the payment card has been charged.
- To have housing expenses abroad covered, an invoice for paid rent in Norway must be attached to the settlement. It must also be stated whether the home in Norway is rented out during the stay. If this is not stated, housing expenses abroad will not be considered an additional cost.
- Travel expenses are covered in the settlement and not on travel expense claim. For flights, either boarding passes or flown receipts from the airline must be attached. Flown receipts can be downloaded later when you have booked the flight through Berg-Hansen.
- If the PhD fellow has received an advance payment greater than the final settlement amount, they will be notified by email of a salary deduction. Grant recipients with an external employer will be invoiced by the finance department for any surplus.

Contact the payroll office (lonn@hvl.no) if you have questions about completing the settlement form.