

## **GUEST LECTURER/SPEAKER REMUNERATION - INSTRUCTIONS**

### **FLAT RATE REIMBURSEMENT**

In this case, it is not necessary to submit any proof of expenses.

The gross amount to be reimbursed is determined by your scientific host at SISSA

The reimbursement will be taxed at 30% if you are resident for tax purposes outside Italy (you work in Italy for less than 183 days a year) or at 20% if you are resident for tax purposes in Italy (you work in Italy for 183 days or more during the year).

For further information on the amount of the reimbursement, contact your scientific host at the School. For clarifications on the tax treatment, you can contact the secretariat in charge.

### **HOURLY FEE**

The payment of an hourly fee is possible only for those who carry out a seminar or evaluation activities for admission exams or PhD defences.

The amount is defined by your scientific host at SISSA.

This amount will be taxed at 30% tax if you are resident for tax purposes outside Italy (you work in Italy for less than 183 days a year) or 20% if you are resident for tax purposes in Italy (you work in Italy for 183 or more days a year).

The same taxation will be applied to the reimbursement of expenses (if any).

For further information on the amount of the reimbursement, contact your scientific host at SISSA. For clarifications on the tax treatment, you can contact the secretariat in charge.

### **ANALYTICAL REIMBURSEMENT**

The expenses can be refunded upon the presentation of original expense documentation (photocopies may be submitted only if an hourly fee will be provided).

The maximum amount of the reimbursement is defined by your scientific host at SISSA.

As indicated in the paragraph dedicated to the "Hourly fee", when the reimbursement is matched to the payment of a fee a taxation of 30% will be applied (if you are resident outside Italy for tax purposes) or 20% (if you are resident in Italy for tax purposes).

For further information on the amount of the reimbursement, please get in touch with your scientific host at SISSA. For clarifications on the tax treatment, you can contact the secretariat in charge.

You can find below a few details regarding the type of expenses that might be refunded by SISSA:

## Travel

To reimburse travel expenses (airplane, train, other scheduled transport means) the upper limit will be defined considering the distance in kilometres from your place of work to Trieste.

The limits are as follows:

- up to 750 km -> max €500
- up to 2000 km -> max €1,000
- Further than 2000 km -> max €2,000

If you do not have a work position, your place of residence will be taken as reference.

The following are considered transport means and similar:

- a) Airplane
- b) Train
- c) Other scheduled transport means (bus/ship/tram/metro...)
- d) Taxi
- e) Science Bus
- f) Shuttle services
- g) GoOpti, Uber, Bla Bla car, etc.
- h) Rental car
- i) Car sharing (only the amount paid for the shared journey can be reimbursed)

For the reimbursement of categories a), b), c) the following documents will be required.

### Airplane

- Airline ticket showing itinerary and price
- Boarding cards

Economy class tickets are usually reimbursable; in exceptional cases, the reimbursement of Business class tickets may be authorized, but only for intercontinental flights longer than 5 hours without a stopover in case of health reasons.

Agency fees are reimbursable, if considered appropriate by the scientific host.

Private health insurances, or insurance for travel and baggage loss are not reimbursable.

If your boarding cards get lost it is necessary to submit a declaration of loss.

The airline ticket issued in your name is reimbursable. A ticket purchased by your university/institute/employer or by other individuals cannot be reimbursed.

### Train

- Ticket indicating route and price

1<sup>st</sup> or 2<sup>nd</sup> class train tickets are usually reimbursable.

### Other scheduled transport means

- Ticket showing itinerary and price

Only bus tickets which have been endorsed are reimbursable.

If the ticket does not show the price, it is necessary to attach proof of the cost from a price list or other (also from the website).

### Taxi, Science bus, Shuttle connection, GoOpti, Uber, Rented vehicle, Car Sharing

These transport means are reimbursable provided that they are used exclusively on the days of departure and arrival.

The ~~ceiling~~ limit for their reimbursement is set at **Euro 60/day**.

The reimbursement of these means on days other than those of travel can only be admitted prior authorisation and for a valid reason, which must in any case satisfy one of the following conditions:

- economic convenience (lower cost or same cost) compared to the use of ordinary transport means or compared to the overall cost of the travel in terms of saving on overnight stay and/or board;
- specific time constraints considering the activity to be carried out at SISSA;
- proven unavailability of ordinary transport means;
- arriving from places with poor public transport services or bad connections in relation to the duration of the journey or number of public transport means;
- special needs connected to certified medical conditions/mobility impairments/pregnancy;
- transportation of materials and tools essential to performing the mission, which cannot be delivered, or transported by ordinary transport means;
- personal safety for journeys that start/end between 10 pm and 6 am.

For rental cars, the cost of rental, fuel, any toll payments and parking within the same limits of one's own vehicle will be reimbursed. In case of accidents/loss of deductible, the individual who signed the rental contract is accountable. The categories of reimbursable vehicle are "mini" or "economic".

The use of one's own vehicle will not be reimbursed.

Parking expenses for one's own or rental cars can be refunded up to the amount of 50 Euro per visit.

### **Meals**

Meal expenses are reimbursable up to a daily limit of **44 euro**.

If the visit last **7 days at least**, a global limit will be applied. This will be calculated on **the multiplication of the daily limit** for the days of your visit (Example: if the visit lasts at least 7 days the limit will be 44 Euro x 7 = 308 Euro).

Reimbursable meals are those eaten in the period between the start and end dates of the visit.

Meals while travelling are also reimbursable.

The expense for food and/or beverages purchased at supermarkets is reimbursable. Products different than food/beverages cannot be refunded. Spirits are not allowed.

There is no maximum number of daily till/full receipts that can be presented. The reimbursement will always be made taking into account the daily limit.

In case of receipts for food for 2 or more people the share allowed for reimbursement can be calculated by dividing the total by the number of cover charges in case of full receipts with a general indication (e.g. 3 menus); or in the case of a full detailed receipt (e.g. 1 first course, 2 main courses, 2 side orders, 1 coffee, water, etc.) the items belonging to you should be indicated and the relevant total noted.

If the meal relates to more people, the original of the document must be submitted by one of those present with the request to have their share reimbursed. The other guests can submit the photocopy of the full receipt with the request to have their own expense reimbursed. The guest who presented the original full receipt must be indicated.

For reimbursement purposes, eligible till receipts and full receipts are those showing the name of the establishment, time and date of issue.

Receipts of credit cards/cash point cards are not eligible for reimbursement.

### **Lodging**

The maximum limit for lodging reimbursement is set at Euro 200/night.

Please be informed that the tourist tax has been in force in Trieste since 1st June 2018. The amount varies according to the hotel facility depending on local regulation. The tax is included in the amount reimbursable by the School.

The School cannot reimburse expenses other than the cost of the overnight stay (telephone, fridge bar, laundry, meals, etc.).

The cost of the accommodation of any accompanying person remains will be at your charge. SISSA, at most, can cover the expense of one double room single use, while the difference with the double room and tourist tax for the accompanying person will be at your charge.

Hotel expenses incurred during the outward or return journey may be reimbursed, if they are justified by needs related to intermediate stopovers or cost-efficiency reasons.

### **Other recommendations for reimbursements**

It is recommended to request and retain all the documents that will be required for the reimbursement. All the receipts/items must show that the expenses are personal, that they have been effectively incurred and must allow to identify the amount paid, the recipient of the sums, the date and reason for the expense. The documents missing even one of the elements below will not be reimbursed.

It is pointed out that:

- documents without the date on which the expense was incurred are not reimbursable;
- documents without the name of the establishment which issued them are not reimbursable;
- the sole credit card receipt is not reimbursable;
- for taxis, the expense document contains the date, taxi identification code, amount paid and signature of taxi driver. The route travelled must be declared if it is not shown in the full receipt;
- for the metro/bus/tram, if a booklet of tickets is purchased, the full receipt for the booklet and the single tickets used must be submitted for reimbursement;
- in case some documents are stolen, a photocopy of the official statement made to the police authorities can be submitted.

### **Online purchases**

The documents to be submitted for purchases made on the web are the invoice, full receipt or proof of purchase that can be printed from the website or booking app or received via email. For the purchase of services made by virtual agencies (e.g. expedia.com), if the booking is made online and the payment in the hosting facility, the invoice must be requested at the hotel.

Several examples of routes to follow to obtain the invoice/full receipt for purchases made online:

- **Expedia flights:** access your personal account at the page [My itineraries](#)-> "Completed trips" -> "Options" -> "Print". Instead, if the trip has been booked without making access, the itinerary number is entered directly and the email address used for the purchase once you have clicked on the page [My itineraries](#).
- **Expedia hotel:** if the payment has been made online, the full receipt is printed as above at the page [My itineraries](#), or if the payment has been made in the hotel, the receipt is requested at checkout.
- **Ryanair:** the cost justification documents are confirmation of the booking together with the boarding cards.
- **Easyjet:** to receive confirmation of payment simply use the link "Email me my full payment confirmation (PDF)" in the right part of the booking confirmation email. The payment confirmation contains the booking detail including any extras purchased. The boarding cards should always be attached.
- **Airbnb:** to find the invoice related to the booking go to the section [Your trips](#) on airbnb.com -> View invoices -> Guest invoice.

**GoOpti:** the confirmation document, which you receive via e-mail after the purchase, is also valid as an invoice.

### **Expenses in currency other than Euro**

It is pointed out that in this case SISSA will reimburse your expenses applying the official exchange rate of the Bank of Italy on the day the visit started (or prior working day, if arrival is on Saturday or Sunday).

