

Expense: Travel Allowance Configuration Guide – Belgium

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Revision History

Date	Revision Notes/Comments
January 21, 2022	Updated the copyright year; no other changes; cover date not updated
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February 19 2016	Added new option to support tracking of recurring visits to the same location in order to determine employee taxability
June 13 2014	General updates in ConfigImporter (trx_type 500)
January 17 2014	Added options for international travel
December 28 2012	Made rebranding and/or copyright changes; no content changes
August 12 2011	Added information about: <ul style="list-style-type: none"> • Addition of the External URL and External URL's Text fields to the TA Configuration page
December 14 2009	Changed the name of the <i>Travel Allowance</i> chapter to the <i>Expense: Travel Allowance Setup Guide</i>
October 16 2009	Single row itinerary check can now be used in the current user interface
August 28 for the September 18 2009 release	Added information about the new Display Quick Itinerary Wizard option on the Edit Travel Allowance Configuration page in Expense Configuration Administrator
December 24 2008	The options on the Edit Travel Allowance Configuration page in Expense Configuration Administrator were rearranged into a more logical order. The options in <i>Configuration Options</i> in this guide were rearranged to match. Functionality has not changed.
September 19 2008	Initial publication for Concur Travel & Expense

Table of Contents

Chapter 1: General Information	1
Fixed Allowances	1
Reimbursable Allowances.....	1
Additional Definitions and Descriptions	2
Chapter 2: Requirements	3
General	3
Allowance Location	3
Rates	4
Lodging Allowance	4
Overnight Allowance	4
Meals Allowance	5
Multiple Trips on the Same Date	5
Provided Meals	5
Partial Days	5
Requirements.....	6
Chapter 3: System Calculation Logic	7
Meals	7
Lodging	8
Chapter 4: System Calculation Properties	9
Chapter 5: Configuration Options	10

Chapter 1: General Information

NOTE: Multiple SAP Concur product versions and UI themes are available, so this content might contain images or procedures that do not precisely match your implementation. For example, when SAP Fiori UI themes are implemented, home page navigation is consolidated under the SAP Concur Home menu.

A company may reimburse its employees' travel expenses according to a schedule of set reimbursement rates, commonly known as "per diem" or "travel allowance" rates. The rates are determined by governmental and company policies and may differ depending on location and length of travel as well as partial days of travel, seasonal travel, and so on. Travel allowances apply to meals (which usually includes incidentals) and lodging expenses. Travel allowances do not apply to expenses such as car rentals, airline tickets, seminars, and so on.

There are two types of travel allowances: fixed and reimbursable.

Fixed Allowances

With a **fixed** type of travel allowance, the employee is reimbursed the fixed rate regardless of the actual amount of expenses. For example, assume that the fixed rate for meals (including incidentals) is 34.68 EUR per day.

- If the employee spends less than 34.68 EUR per day, the employee keeps the difference.
- If the employee spends more than 34.68 EUR per day, the employee is responsible for paying the difference.

Since the employee is paid the amount regardless of the actual expense, the employee does not enter actual expenses into Concur Expense or collect receipts. The system creates the fixed-amount expenses based on location and duration information that the employee provides by preparing an itinerary.

Reimbursable Allowances

With a **reimbursable** type of travel allowance, there is a schedule of reimbursement rates but the employee may or may not be paid the reimbursement rate.

The employee enters the actual expense into Concur Expense and the system compares the actual expense amount to the rate (limit). Then:

- If the actual expense is *less than or equal to* the limit amount, the company reimburses the employee for the actual expense amount.
- If the actual expense is *greater than* the limit amount, the company may reimburse the employee for the actual expense amount or perhaps only up to the limit amount.
 - ◆ If policy dictates that the employee is reimbursed the amount of the actual expense, then the company pays the employee the full amount of the expense but also keeps track of the amount that is over the limit. In some cases, the

amount paid to the employee that is over the limit becomes taxable to the employee. In other cases, the amount that is over the limit may not be billable to the client and may be charged as company overhead.

- ◆ If company policy dictates that the employee is reimbursed only up to the limit, then the employee is responsible for any amount above the limit.

Additional Definitions and Descriptions

For additional information about travel allowances and the options for configuring the travel allowance pages in Expense, refer to the *Expense: Travel Allowance Setup Guide*.

For additional information about the Travel Allowance Import, refer to the *Travel Allowance Import* chapter in the client-facing Concur Expense - Import and Extract File Specifications.

Chapter 2: Requirements

General

Belgium requires the use of their published per diem amounts for all government employees or assimilated personnel. Companies can choose to follow these fiscal rules. If they use other methods, they have to defend their point of view so some negotiation with the tax authorities is often required.

All types of compensation are seen in practice. Typically, a combination of the following is used:

- Meals allowance (includes individual breakfast, lunch, dinner, and incidental) limits per day
- Combined total for meals and incidental expenses per day
- Lodging allowance per day

There are three primary methods for applying travel allowances to expenses. The company does one of these:

- Pays the traveler a fixed daily amount without regard to actual costs incurred
- Reimburses the traveler actual costs incurred up to but not beyond the allowance
- Reimburses the traveler for their actual costs but apportions the expenses to different GL codes based on whether that portion is above or below the allowance limit

Allowance Location

The following are rules for determining the travel allowance location.

- The day of departure uses the travel allowance rate for the traveler's location at *midnight*. Most often, this is the destination location.

NOTE: The system defines *midnight* as 11:59 P.M.

- The day of return travel uses the travel allowance rate of the last location visited (where the traveler spent the previous night).
- If several countries were visited during the same day, the last country visited that day decides the travel allowance rate.

Rates

The rates for travel allowances are set based on the category of employee. These categories roughly break down into lower employees, medium level employees, and high level employees.

Travel in Belgium (€/day)	Category	Category	Category
	2,3,4	1	1
	Lower staff	Medium staff	Highest level
Breakfast	3.14	3.14	3.14
Dinner	10.70	13.22	15.77
Lunch	10.70	13.22	15.77

NOTE: This rate data is provided as sample only and should always be verified against the current government regulations.

The daily expense allowances are published for travel abroad of Belgian officials in the Belgian Official Gazette (Moniteur Belge) at:
<http://www.ejustice.just.fgov.be/cgi/welcome.pl>

The Belgian Official Gazette (Moniteur Belge) publishes these lists electronically **only** and in Dutch, French, and occasionally German. The rates are revised at least yearly.

Lodging Allowance

Lodging allowances are based on whether or not the traveler spent the night in a hotel or like type accommodation. The lodging allowance is defined for each location and the traveler is either eligible for the listed allowance or no allowance for lodging.

Overnight Allowance

The concept of the overnight allowance is not mentioned in the Belgium regulations; however, it is supported following the standard functionality available in the travel allowance module.

Meals Allowance

The basis for Belgium travel allowance calculations is *meals*. The assumption is that the traveler receives an allowance for three meals a day plus a nominal amount for incidentals.

Multiple Trips on the Same Date

The government does not define how the allowance should be calculated when two or more trips occur on the same date. The recommended choice is to use cumulative rules.

With the recommended cumulative setting a single allowance will be given for the last itinerary for that date.

With the separate setting, each trip will be evaluated independently and will likely result in each receiving an allowance for the date.

Provided Meals

Typically, meals that are provided at no cost to the traveler are deducted from the meals allowance amount for the day.

Meal	Percentage of Allowance
Breakfast	15%
Lunch	35%
Dinner	45%
Incidentals	5%

Partial Days

For trips lasting less than 24 hours, the rules differ slightly for domestic versus international travel

Domestic

- If the entire trip is less than 5 hours, the employee is not eligible for any travel allowance.
- For 5 to 8 hours of travel, a meals allowance equivalent to the breakfast amount is allowed. (Refer to the *Rates* section above.)
- For more than 8 hours, a meals allowance equivalent to the dinner amount is allowed. (Refer to the *Rates* section above.)
- For the first and last day of a multiple-day domestic trip, the meals allowance is calculated as it was taken in reality. This is interpreted to mean that the employee may be eligible for the entire allowance and is expected to indicate which meals should not be reimbursed for fixed allowances and should only claim actual expenses for reimbursable allowances.

International

- If the entire trip is less than 10 hours, the employee is not eligible for any travel allowance
- For trips less than 24 hours but more than 10 hours, the employee is eligible for 50% of the destination's 24 hour rate
- For multiple day trips, the first and last day is eligible for 50% of the destination's 24 hour rate

Requirements

Data required to meet reporting requirements is captured in the Concur Expense system and available for reporting needs in the Archive database.

- Any reimbursement above the published limit must be tracked and reported as a "benefit in kind" paid to the employee for tax purposes.
- The meals included in or excluded from a meals allowance should be recorded and the allowance amount adjusted accordingly.
- At year-end, the company must create a list of all people paid via travel expense report. This information is used to fill in a check box on the individual's tax form.

Chapter 3: System Calculation Logic

Meals

The calculation is based on the following information: date, rate location, travel allowance type, overnight indicator, and provided meals or "benefits in kind" meals indicators. A meals allowance is calculated for each calendar date of the trip.

NOTE: Values in this calculation that are based on values set in a system calculation property are followed by the property name in brackets: [**Example**]

1. The system looks up the base rate for the date and rate location. This becomes the calculated rate and the base rate. The calculated rate is now adjusted according to the following steps.

2. **Single-Day Trip:**

Domestic

- ◆ If the total trip took less than 5 hours [**low_hours**], the system sets the calculated rate to zero.
- ◆ If the total trip took more than or equal to 5 hours [**low_hours**] but less than 8 hours, the system sets the allowance amount to the breakfast amount.
- ◆ If the total trip took more than or equal to 8 hours [**mid_hours**] but less than 24 hours, the system sets the allowance amount to the dinner amount.

Foreign

- ◆ If the total trip took less than 10 hours [**intl_high_hours**], the system sets the calculated rate to zero
- ◆ If the total trip took more than or equal to 10 hours [**intl_high_hours**] but less than 24 hours, the system sets the allowance amount to 50% [**intl_high_meals_factor**] of the full day allowance

3. **Partial Day of Travel (Foreign):** For the first and last day of a multiple day foreign trip, the allowance will be set to 50% [**intl_high_meals_factor**] of the full day allowance.
4. **Provided Meals:** The system subtracts the indicated meal amount for each meal that was provided from the calculated rate. If the resulting amount is less than zero, the allowance amount is set to zero.

Lodging

The calculation is based on the following information: date, rate location, travel allowance type, and overnight indicator. The trip is eligible for lodging for each day of the trip except the last day, when the employee is presumed to return home.

1. The system looks up the applicable lodging rate for the rate location in the rate tables.
2. If *overnight* is checked and:
 - ◆ If lodging is a *fixed* allowance or *reimbursable* allowance, the system sets the lodging allowance to the overnight amount.
 - ◆ If lodging is **none** (not using travel allowance) and meals is a *fixed* allowance, the system adds the overnight amount to the meals amount and sets the reimbursable lodging limit to zero.

Chapter 4: System Calculation Properties

Country-specific calculation properties are stored in the CT_TA_CALC_METHOD_PROPERTY table. **These properties are initialization data; therefore, these values are not imported via the Travel Allowance Importer.** These properties are used for all Belgium travel allowance calculations. They cannot be set differently for different travel allowance configurations sharing the Belgium calculation method.

The following properties are used for Belgium rules:

Name	Value	Description
low_hours	5	Minimum hours of a single day trip
mid_hours	8	Middle hours of a single day trip
intl_high_hours	10	Minimum duration of international travel to qualify for an allowance
intl_high_meals_factor	50	Percentage of allowance earned for the first or last day of a multiple day, international trip

Chapter 5: Configuration Options

These country-specific configuration options are presented in the same order and with the same record type (*trx_type*) numbers as in the client-facing *Travel Allowance Import* chapter of the client-facing Concur Expense - Import and Extract File Specifications.

Belgium travel allowance rates are specified based on category of employee (3 categories of Employee's). Each category of employee's must use a separate import rate feed.

SettingsImporter (trx_type 100)

The *calc_method_code* = BELGIUM.

The *rate_feed_time_bands* field must be left blank for Belgium rules.

Travel Allowance <i>REQUIRED</i> Rates	
The settings below for the 100 record represent the <i>typical</i> settings for Belgium and must be reviewed to ensure they are correct for a given client's needs.	
<i>lodging_rate_required</i>	Y
<i>overnight_rate_required</i>	N
<i>meals_rate_required</i>	Y
<i>incidentals_rate_required</i>	Y
<i>breakfast_deduction_required</i>	Y
<i>lunch_deduction_required</i>	Y
<i>dinner_deduction_required</i>	Y
<i>breakfast_bik_deduction_required</i>	N
<i>lunch_bik_deduction_required</i>	N
<i>dinner_bik_deduction_required</i>	N
<i>custom_rate_required</i>	N

TimeBandRateImporter (trx_type 200)

Not used for Belgium rules.

RateImporter (trx_type 300)

The *lodging_rate*, *meals_rate*, *incidentals_rate*, *breakfast_deduction_rate*, *lunch_deduction_rate*, and the *dinner_deduction_rate* are required for rate record.

ExpiredRateImporter (trx_type 310)

There are no special requirements for this country.

RateLocationMapImporter (trx_type 400)

There are no special requirements for this country.

ConfigImporter (trx_type 500)

After the initial import, the configuration can be modified via import or using **Administration > Expense Admin > Travel Allowance** (left menu), on the **Configurations** tab.

The table below describes the options specific to this country. Note the following:

- The field descriptions are not shown here. Refer to the *Expense: Travel Allowance Setup Guide*.
- The **Field** column below shows the field name as it appears and in the same order as on the **Modify Travel Allowance Configuration** page in **Administration > Expense Admin > Travel Allowance** (left menu), on the **Configurations** tab as well as in the *Expense: Travel Allowance Setup Guide*.

Field	Country Specific Notes
General Options	
Configuration Name	Client preference
Configuration Code	Client preference
Calculation Method Code	As described in the <i>SettingsImporter (trx_type 100)</i> section of this guide
Rate Feed Code	Set based on client preferences
Government and Company Rates Types	Typical setting is <i>Government</i>
External URL	Optional link to open a new browser window displaying this site
External URL's text	Text label to display for the optional URL link
Meals Type Lodging Type	Typical Belgian settings are <i>Fixed</i> for meals and <i>None</i> for lodging
Display Wizard	Set based on client preferences
Wizard Prompt Text	Optional text for the display wizard prompt to the user, when Display Wizard is set to Prompt. This will be used in place of the standard Concur text.
Same Day	The Belgian government does not specify; typical setting is <i>Cumulative</i>
Exchange Rate Day	Default is <i>Expense Day</i> ; change if requested by the client

Field	Country Specific Notes
Over Limit Distribution Method	Default is <i>Prorate over all expenses</i> ; change if requested by the client
Single Row Itinerary Check	Activates a system audit rule that prevents the submission of an itinerary with only one row
Use Overnight	Typical setting is No (check box cleared)
Use System Exception	Set based on client preferences
User Entry of Extended Trip	Typical setting is No (check box cleared) This user-entered extended trip functionality can be used with Belgian module if the appropriate records are added to the system calculation properties for the country.
Display Quick Itinerary Wizard	Set based on client preferences
Rate Options	
Combine Meals and Lodging Rates	Typical setting is No (check box cleared)
Display Base Meals Rate	Set based on client preferences
Display Base Meals Rate In Rate Currency	(Feature not yet available)
Display Company and Government Limit Comparison	Set based on client preferences
User Entry of Rate Location	Typical setting is No (check box cleared)
Meals Options	
Meals Deduction List	Typical setting is Not Used
Deduct for Provided Meals - Breakfast Deduct for Provided Meals - Lunch Deduct for Provided Meals - Dinner	Typical setting is Yes (check box selected) for all three
Default Breakfast to Provided	Typical setting is Yes (check box selected)
Default Lunch to Provided	Set based on client preferences
Default Dinner to Provided	Set based on client preferences
Itemize Fixed Meals	Typical setting is No (check box cleared)
Country-specific Options	
Use Border Cross Time	Must be set to No (check box cleared); not supported for Belgian rules
Use Lodging Type	Must be set to No (check box cleared); not supported for Belgian rules
Use Percent Rule	Must be set to No (check box cleared); not supported for Belgian rules
Use Short Distance	Must be set to No (check box cleared); not supported for Belgian rules

Field	Country Specific Notes
Use Address List	Set based on client preferences To pay an allowance even when that allowance is consider a taxable benefit, set to Yes (check box selected); otherwise, to pay no allowance when that allowance would be deemed taxable, do not select (check box cleared) this option.
Use Trip Length List	Must be set to No (check box cleared); not supported for Belgian rules
User Entry of Breakfast Amount	Must be set to No (check box cleared); not supported for Belgian rules
User Entry of Meals Amount	Must be set to No (check box cleared); not supported for Belgian rules
User Entry of Within Municipality	Must be set to No (check box cleared); not supported for Belgian rules
Create itinerary rows based on air	Set based on client preferences

ConfigMapImporter (trx_type 600)

There are no special requirements for this country.

DeductPercentImporter (trx_type 700)

For Belgium rules, deduction percentages are used for international rate locations.

DeductAmountImporter (trx_type 800)

For Belgium rules, deduction amounts meals are specified in the government rate tables. These can either be loaded into 800 records or specified in each 300 record.

