

## Payment of expenses related to accompanying family members in connection with postings abroad

In connection with postings abroad, accompanying family members are not covered by the circular on the agreement on official travel (*Cirkulære om tjenesterejseaftalen*).

In case of postings of academic staff<sup>1</sup> abroad financed by ordinary funding as well as external funding, the faculties/departments (Aarhus BSS, HE and ST)/schools (Arts)/centres may decide to pay the following documented and reasonable travel and relocation expenses etc. for accompanying family members to a limited extent:

- Travel expenses
- Travel insurance
- Visa
- Fees for work and residence permits
- Any vaccinations required for entering the country in question

It must be clarified before the posting commences whether or not your faculty/department (Aarhus BSS, ST, HE)/school (Arts)/centre is willing to pay travel and relocation expenses etc. for any accompanying family members.

### Taxation

In general<sup>2</sup>, the following expenses, as per account rendered, may be reimbursed without taxation, if the employee does not change employer while posted abroad:

- Moving household effects (from one address)
- Household travel expenses

In general, for accompanying family members, the other types of travel and relocation expenses mentioned above in connection with postings abroad are private expenses, which cannot be reimbursed without tax-related consequences.

Please contact the Danish Customs and Tax Administration (Skat) for clarification regarding tax-related matters, as they are responsible for the interpretation of the rules and legislation governing this area in specific cases.

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<sup>1</sup> PhD students are not members of academic staff.

<sup>2</sup> In order for these expenses to be exempted from tax, the following terms and conditions must be met:

- *The employee is posted abroad/transferred by his/her employer (AU), and*
- *AU covers the expenses by reimbursing any outlays as per account rendered, or by making the agreement directly with the travel agency/moving company.*