

REIMBURSEMENT OPTIONS

I the undersigned (surname, name) _____,

born in (country, city) _____,

on date (mm/dd/yyyy) _____,

with reference to the EUROLABS reimbursement procedure for the experiment LNL _____

DECLARE

to select the following option

OPTION A

Users that are NOT employed by research Institutes/Universities (e.g. students, other)

- ☐ A1. ACTUAL COSTS (not taxed) - Refund procedures in **Annex 1**.
- ☐ A2. Daily allowance & travel expenses (taxed). Refund procedures in **Annex 2**.
- ☐ A2. Daily allowance, accommodation in hotel & travel expenses (taxed). Refund procedures in **Annex 3**.

Limits for option A. For each visit the TOTAL maximum refundable cost is 2.000€ for EU residents, 3.000€ for NON-EU residents.

OPTION B

Users that are Employed by research Institutes/Universities (post-doc, researcher, professor, other)

- ☐ B1. ACTUAL COSTS (not taxed). Refund procedures in **Annex 1**.
- ☐ B2. Daily allowance & travel expenses (taxed). Refund procedures in **Annex 2**.
- ☐ B3. Daily allowance, accommodation in hotel & travel expenses (taxed). Refund procedures in **Annex 3**

Limits for option B. for each visit the maximum refundable costs are:

- Travel costs: 1.000€
- Other costs: 2.000€

Place, date and signature

Annex 1 – Actual Costs (not taxed)

Traceability: the national legislation for 2025 requires that travel costs are paid by traceable methods. Therefore, in order to reimburse these costs, in addition to the original expense document (ticket, receipt) will be required to present a proof of electronic payment, such as a receipt/invoice with indication of the form of electronic payment, the credit card statement, the transfer receipt and any other means suitable to prove the payment method used.

Accommodation

LNL provides a free guesthouse service, see link: <https://www.lnl.infn.it/en/guest-house/>

In the case of accommodation in hotel, the expenses are accepted for a maximum amount of 220€ per day. The user must submit the invoice/receipts and the proof of electronic payment.

Meals

Meals reimbursement for each 24 hours (starting from the beginning of the travel), is 61,10€ with a maximum of two receipts. For work travels lasting between 4 and 12 hours the maximum amount is 30,55€ (in this case only a receipt is allowed).

Each user must provide his/her own expenses for refunding. Separate receipts are therefore preferable, but in case of any shared costs each user must indicate his/her expense incurred and requested for the refund.

In case of purchase in a supermarket, only items that could be related to a meal will be considered for each receipt (e.g. a sandwich, a fruit and something to drink, such as a bottle of water or a meal ready to eat).

Travel expenses

Travel tickets must be purchased individually (by the user).

Note that the travel plans should fit the date of the scheduling of the experiment.

Expenses related to the dates of arrival and departure (from/to airport or train station) and the daily hotel-LNL route are considered eligible for reimbursement.

The use of private car is not eligible for the refund.

Train, airplane, ship, subway and bus tickets will be refunded. To obtain the refund the user must submit the following documents:

- Train: original travel tickets, proof of electronic payment and, if present, invoice/receipts.
- Airplane: original travel tickets, boarding passes, proof of electronic payment and, if present, invoice/receipts.
- Bus/subway: original travel tickets, proof of electronic payment and, if present, invoice/receipts. In case of tickets without the validation date, please write the date of validation on the document.
- Taxi/shuttle: can exceptionally be refunded only when no public transportation is available. The receipts must include the date, the taxi identification number, the route, the amount paid, and they must be signed by the taxi driver. Submit original travel tickets, proof of electronic payment and, if present, invoice/receipts.

Complete the LNL fiscal form (see attachment Option 1_LNL Fiscal Form).

Annex 2 - Daily allowance & travel expenses (taxed)

Traceability: the national legislation for 2025 requires that travel costs are paid by traceable methods. Therefore, in order to reimburse these costs, in addition to the original expense document (ticket, receipt) will be required to present a proof of electronic payment, such as a receipt/invoice with indication of the form of electronic payment, the credit card statement, the transfer receipt and any other means suitable to prove the payment method used.

Taxation: all the expenses (daily allowance and travel costs) are taxed at 30%, therefore we can reimburse only 70% of the cost incurred.

Alternatively to the application of Italian withholding tax according to Art. 25 D.P.R. 600/73 (30%), the user can declare in the form **INFN Declaration of responsibility (see attachment to the email Option 2-3_Modello_LE, page 2)**, that the fees are exempts from the Italian taxation in relation to the provisions of the bilateral agreement (convention) to avoid double taxation between Italy and the country of residence of the recipient. This documents must be submitted together with the reimbursement request.

Accommodation and Meals

A daily allowance (*per diem*) is provided, 120€ per day, taxed.

As for accommodation, LNL provides a free guesthouse service, see link:

<https://www.lnl.infn.it/en/guest-house/>

Travel expenses

Travel tickets must be purchased individually (by the user) and will be taxed.

Note that the travel plans should fit the date of the scheduling of the experiment.

Only expenses related to the dates of arrival and departure are considered eligible for reimbursement.

The utilization of private car is not eligible for the refund.

Train, airplane, ship, subway and bus tickets will be refunded. To obtain the refund the user must submit the following documents:

- Train: original travel tickets, proof of electronic payment and, if present, invoice/receipts.
- Airplane: original travel tickets, boarding passes, proof of electronic payment and, if present, invoice/receipts.
- Bus/subway: original travel tickets, proof of electronic payment and, if present, invoice/receipts. In case of tickets without the validation date, please write the date of validation on the document.
- Taxi/shuttle: can exceptionally be refunded only when no public transportation is available. The receipts must include the date, the taxi identification number, the route, the amount paid, and they must be signed by the taxi driver. Submit original travel tickets, proof of electronic payment and, if present, invoice/receipts.

Complete the **INFN Declaration of responsibility** (see attachment **Option 2-3_Modello_LE**).

Annex 3 - Daily allowance, accommodation in hotel & travel expenses (taxed)

Traceability: the national legislation for 2025 requires that travel costs are paid by traceable methods. Therefore, in order to reimburse these costs, in addition to the original expense document (ticket, receipt) will be required to present a proof of electronic payment, such as a receipt/invoice with indication of the form of electronic payment, the credit card statement, the transfer receipt and any other means suitable to prove the payment method used.

Taxation: All the expenses (daily allowance and travel costs) are taxed at 30%, therefore we can reimburse only 70% of the cost incurred.

Alternatively to the application of Italian withholding tax according to Art. 25 D.P.R. 600/73 (30%), the user can declare in the form **INFN Declaration of responsibility (see attachment to the email Option 2-3_Modello_LE, page 2)**, that the fees are exempts from the Italian taxation in relation to the provisions of the bilateral agreement (convention) to avoid double taxation between Italy and the country of residence of the recipient. This documents must be submitted together with the reimbursement request.

Accommodation and Meals

A daily allowance (*per diem*) is provided, 120€ per day, taxed.

As for accommodation in hotel, the related costs are accepted and taxed for a maximum gross amount of 220€ per day, on top of *per diem*. The user must submit the invoice/receipts and the proof of electronic payment.

Travel expenses

Travel tickets must be purchased individually (by the user) and will be taxed.

Note that the travel plans should fit the date of the scheduling of the experiment.

Expenses related to the dates of arrival and departure (from/to airport or train station) and the daily hotel-LNL route are considered eligible for reimbursement.

The utilization of private car is not eligible for the refund.

Train, airplane, ship, subway and bus tickets will be refunded. To obtain the refund the user must submit the following documents:

- Train: original travel tickets, proof of electronic payment and, if present, invoice/receipts.
- Airplane: original travel tickets, boarding passes, proof of electronic payment and, if present, invoice/receipts.
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*Complete the **INFN Declaration of responsibility** (see attachment **Option 2-3_Modello_LE**).*