What expenses can I claim?

Special cases can be found here

- Study
- Climate ticket
- Telephone costs
- Assets over 1000,- Euro

Study

- A study in a shared apartment cannot be accounted for via Smart, but you can claim it for tax purposes under certain conditions.
- A separate studio (outside the housing association) which is rented on a long-term basis cannot be accounted for via Smart.
- Short-term rentals of e.g. rehearsal rooms for a project are possible if they can be allocated to the project. In case of doubt, the consultants will help with the delimitation.

A 2023 project is underway to find a legal framework for long-term rented workspaces; it is also possible to participate in the workspace working group with ideas and input on space creation.

Climate ticket

The costs of the climate ticket can be reimbursed tax-free via payroll accounting. The Smart Team informs payroll accounting of the monthly amount to be reimbursed. The monthly amount is part of the monthly salary payment and is shown accordingly on the payslip. As the climate ticket is not submitted via the expense reimbursements, contact should be made with the team by email or telephone. Please note that the Smart Team usually completes payroll accounting by the 24th of the month, so the information on the climate ticket should be received before then.

Telephone costs

As it is often difficult to separate private from professional telephone costs, two points must be taken into account for the reimbursement of these costs:

- If the employed user has more than one telephone contract, expenses can be reimbursed provided that one contract is used entirely for business purposes. For this purpose, Smart requires a short written declaration of exclusive professional use with signature.
- The invoice will not be in Smart's name, which means that input tax deduction will not be possible here. This means that the gross amount, not the net amount, will be deducted from the budget.

Assets over 1000,- Euro

We must conclude agreements with our users for fixed assets that should serve the business for a longer period of time. These agreements stipulate the following:

- the asset belongs to Smart,
- the asset is used exclusively in the context of work with Smart, private use is excluded
- If the employment relationship is terminated, there is the option of buying the asset at book value or returning it to Smart.

Due to these conditions, such a purchase will only make sense in the context of a longer employment relationship. Contact the advisor team for more information.

Depending on the type of purchase, a contract of use may also be necessary if the amount is less than 1000 euros. In this case, your advisor will get in touch with you.

You can find the template for the user agreement here.