

Business Trip Expense Regulations

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Amended May 1, 1987	Amended Mar. 1, 1994	Amended May 1, 2009
Amended Aug. 15, 1988	Amended May 24, 1994	Amended Mar. 1, 2010
Amended Jul. 1, 1989	Amended Jan. 1, 1996	Amended Jan. 1, 2012
Amended Apr. 1, 1990	Amended Dec. 1, 1997	Amended Sep. 1, 2012
Amended Sep. 1, 1991	Amended Jun. 1, 2001	Amended Jun. 1, 2013
Amended Mar. 1, 1992	Amended Oct. 1, 2004	Amended Mar. 16, 2016
Amended Apr. 1, 1992	Amended May 1, 2006	Amended Jun. 1, 2017

Chapter 1 General Provisions

Article 1 (Purpose) These regulations stipulate the business trip expenses paid when a faculty/staff member of Pohang University of Science and Technology (hereinafter referred to as “University”) takes a domestic or overseas business trip or starts work at the University.

Article 2 (Types of Trip Expenses) Trip expenses are classified into railroad fare, boat fare, airfare, carfare, per diem, meal expenses, accommodations, preparation expenses, moving expenses, and trip expenses for family members. (Amended June 1, 2017)

Article 3 (Definitions) The terms used in these regulations shall be defined as follows:

1. A “family member” shall refer to the following persons living with a faculty/staff member in the same household:
 - A. Spouse
 - B. Children and grandchildren who are minors
 - C. Parents and grandparents
2. “Transportation expenses” shall refer to the expenses required for the use of various means of transportation during a domestic or overseas trip. In the case of a faculty member who is moving to start work at the University, however, the expenses for only one kind of transportation means (e.g., air, railroad, etc.) shall be paid.
3. “Preparation expenses” shall refer to the costs for preparation in advance such as visa issuance fee, traveler’s insurance, etc., for overseas business trips. (Established June 1, 2017)
4. “Moving expenses” shall refer to the costs required for relocating living quarters when a faculty member starts work at the University.

Article 4 (Calculation of Trip Expenses) Trip expenses shall be calculated based on normal and direct routes. If normal direct routes are impractical due to business or other uncontrollable circumstances, actual routes may be used.

Article 5 (Calculation of the Number of Days for the Trip) The number of days for a trip shall be based on the number of days spent for business. However, the number of days spent due to an illness or other uncontrollable causes during a trip may count if a medical certificate issued by a doctor or other clear evidence is submitted.

Article 6 (Payment and Settlement of Trip Expenses) ① In principle, trip expenses shall be paid after a trip is completed and accompanied by legally valid proof; however, if a preset amount rather than actual cost is to be paid according to Schedule for Domestic Trip Expenses (Table 1, attached) and Schedule for Overseas Trip Expenses (Table 4, attached), the amount in question may be paid prior to departure. (Amended January 1, 2012)

② The actual trip expenses shall normally be paid with use of a corporate credit card. However, in exceptional circumstances in which a corporate credit card cannot be used, use of a personal credit card shall be allowed. (Amended January 1, 2012)

③ The trip expenses of a new faculty member shall be paid after the faculty member starts his/her service at the University and submits a request for the payment of the trip expenses.

Article 7 (Business Trip Report) A person shall submit a business trip report immediately after a business trip is completed. However, such may be done orally in the case of a simple one or confidential information.

Article 8 (Trip Expenses in Case of Position Change) In case of a change of position during a

business trip, the trip expenses shall be paid based on the new position. In case of an overseas trip, however, the difference in airfare due to a change of position shall not be paid.

Article 9 (Trip Expenses for an Acting Person) A person acting on behalf of another person shall be paid the trip expenses for the person on behalf of whom he/she is acting.

Article 10 (Trip Expenses for a Person Accompanying the President of the University) If a faculty/staff member takes a trip to accompany the President of the University, the transportation expenses, meal expenses, and accommodations equivalent to those of the President may be paid if approved by the President of the University.

Article 11 (Limit on the Payment of Trip Expenses) ① If all or part of the trip expenses are paid for by an external organization rather than the University, the traveler shall not be paid for the trip by the University.

② If a mode of transportation or accommodation facility operated by the University is used at no charge, the transportation expenses or accommodations shall not be paid.

Article 12 (Trip Expenses for Outsiders) ① If a non-University member takes a trip for a business delegated by the University, the University shall pay the trip expenses as determined by the President of the University.

② If deemed necessary by the President of the University, a business traveler may be accompanied by his/her spouse. In this case, the trip expenses equivalent to those of the traveler less the accommodations may be paid to the spouse.

Chapter 2 Domestic Trip Expenses

Section 1 Transportation Expenses

Article 13 (Principle of Payment) ① For a railroad trip, waterway trip, air trip, and land trip, the railroad fare, boat fare, airfare, and carfare shall be paid respectively.

② If a traveler uses his/her own vehicle, expenses shall be paid as follows: (Established May 1, 2006)

1. Fuel expenses: Fuel expenses shall be calculated as follows based on the actual distance driven:
 - A. Calculation of distance driven: The sections of Korea Expressway Corporation's expressways driven shall be the basis for calculation. In an area where an expressway is not available, however, the basis shall be the shortest distance of local highways.
 - B. Application of standard fuel efficiency: A fuel efficiency of 8km/ℓ shall apply to the market price of gasoline, which shall be separately determined by the University.
2. Toll fees: The toll fees for expressways shall be paid at cost.
3. If a business trip involves two or more persons, the transportation expenses pursuant to Items 1 and 2 shall be paid only to the owner of the vehicle used in the trip.

Article 14 (Payment Schedule) The schedule for transportation expense payment shall be based on Table 1 (attached).

Section 2 Per Diem, Meal, and Accommodation Expenses

Article 15 (Payment Schedule) The payment of per diem, meal, and accommodation expenses shall be based on Table 1 (attached). (Amended June 13, 2007)

Article 16 (Calculation Method) Per diem and meal expenses shall be paid based on the number of days of a trip, and accommodation expenses shall be paid based on the number of nights.

Article 17 (Limiting Payment) (Deleted)

Section 3 Domestic Moving Expenses and Family Trip Expenses

Article 18 (Payment of Moving Expenses) ① Moving expenses shall be reimbursed to a new faculty member.

The cost for domestic moving shall be reimbursed as specified in Table 2 (attached). (Amended March 1, 2010)

Article 19 (Payment of Trip Expenses for Family Members) ① The transportation expenses of

the family members who join a new faculty member when or after the faculty member comes to the place of appointment shall be paid.

② The payment of the trip cost for family members shall be limited to family members at the time of appointment.

Article 20 (Restriction on Moving Expenses) ① Moving expenses shall not be reimbursed if a new faculty member does not request the payment within one year of his/her appointment.

② A person who resigns from the University before serving a minimum of three years shall be required to return the reimbursement for domestic moving costs to the University. (Established March 16, 2016)

③ Notwithstanding Clauses 1 and 2, exceptions may be granted if specially approved by the President of the University. (Established March 16, 2016)

Article 21 (Special Exceptions in Moving from Abroad) (Deleted March 1, 2010)

Section 4 Trip Expenses for Persons Resigning from the University or Taking a Leave of Absence and the Deceased

Article 22 (Trip Expenses for Persons Resigning from the University or Taking a Leave of Absence) ① The following trip expenses shall be paid to a person who resigns from the University or takes a leave of absence during a trip:

1. In case of a business trip, the trip expenses for the person's position at the time of resignation or order of leave of absence to cover a travel from the business trip destination to the place of service

2. In case of a new hire, the trip expenses for the person's position at the time of resignation or order of leave of absence to cover the one-way trip from the previous place of service to the new place of service

② If a person who has resigned from the University or a person on a leave of absence takes a business trip for the transfer of work to his/her successor or processing of unsettled business, trip expenses shall be paid based on the person's position at the time of resignation from the University or order of leave of absence.

Article 23 (Trip Expenses for the Deceased) If a person passes away during a trip, the following trip expenses shall be paid to the family members of the deceased:

1. In case of a business trip, double the amount of the trip expenses for the person's position at the time of his/her death to cover the one-way trip from the destination of the business trip to the place of service

2. In case of a new hire, double the amount of the trip expenses for the person's position at the time of his/her death to cover the one-way trip from the previous place of service to the new place of service.

Section 5 Special Exceptions in Domestic Trip Expenses

Article 24 (Calculation of the Number of Days Spent for a Relocating Trip) In calculating the number of days based on the distance traveled, every 500 km traveled shall be deemed one day; any fraction of a day shall count as one day.

Article 25 (Expenses for a Local Business Trip) ① A fixed amount of KRW 20,000 shall be paid as a transportation expense to a person taking a business trip within the same local area (Si, Eup, or Myeon). A maximum of one business trip taken within the same local area shall be recognized per day. If accommodation is necessary for business-related reasons, however, accommodation and meal expenses shall be paid. (Amended June 1, 2013) (Amended June 1, 2017)

② If two or more people share a private vehicle when taking a business trip, the transportation expense shall be paid only to the owner of the vehicle used for the trip. (Amended June 1, 2013)

Article 26 (Trip Expenses for a Person Accompanying a Foreigner or Foreign VIP) If a traveler accompanies a foreigner or a foreign VIP, transportation, accommodation, and meal expenses as well as per diem allowances may be paid on an actual cost basis if deemed necessary by the President of the University.

Chapter 3 Overseas Trip Expenses

Section 1 Overseas Business Trip and Moving Expenses

Article 27 (Payment Schedule) ① Transportation expenses, per diem, accommodation, meal expenses, and preparation expenses shall be paid to a person taking a business trip. Any expenses paid by an inviting party, however, shall not be paid by the University. (Amended June 1, 2017)

② Airfare shall be paid as a general basis for the transportation expenses. If no air transportation is available or air transportation cannot be used for other reasons, boat fare, railroad fare, or carfare shall be paid.

③ The payment schedule for transportation expenses shall be based on Table 3 (attached).

④ The payment schedule for per diem, accommodations, and meal expenses shall be based on Table 4 (attached); the per diem and meal expenses shall be based on the number of days of a trip, and accommodation, on the number of nights for the trip. In case of a trip using air transportation, separate accommodation and/or meal expenses may be paid if accommodations are required on land due to a natural disaster or for other inevitable reasons.

⑤ Preparation expenses shall be paid on an actual cost basis. (Established June 1, 2017)

Article 28 (Moving Expenses) ① The University shall reimburse a new faculty member moving from abroad the actual moving cost up to USD \$5,500. However, an additional moving reimbursement may be given if specially approved by the President of the University. (Amended March 1, 2010)

② (Deleted June 1, 2013)

③ (Deleted June 1, 2013)

Article 29 (Restriction on Moving Expenses) ① Moving expenses shall not be reimbursed if a new faculty member does not request the payment within one year of his/her appointment. (Established March 16, 2016)

② A person who resigns from the University before serving a minimum of three years shall be required to return the reimbursement for overseas moving costs to the University.

③ Notwithstanding Clauses 1 and 2, exceptions may be granted if specially approved by the President of the University. (Established March 16, 2016)

Article 30 (Transportation Expenses and Trip Expenses) ① Transportation expenses as specified in Table 3 (attached) shall be paid to a new faculty member and his/her family members moving from abroad.

② Transportation expenses shall be paid based on the shortest route available.

Section 2 Trip Expenses for Persons Resigning from the University or Taking a Leave of Absence and the Deceased

Article 31 (Trip Expenses for Persons Resigning from the University or Taking a Leave of Absence) A person who resigns from the University or takes a leave of absence during his/her business trip shall be required to return in foreign currency the trip expenses for the period after the resignation or the order of leave of absence. If it is impossible to return the amount in foreign currency for some inevitable reasons, the trip expenses shall be returned to the University in the Korean currency based on the prevailing foreign exchange selling rate of his/her date of arrival in Korea.

Article 32 (Trip Expenses for the Deceased) If a person passes away during a business trip, the trip expenses for a return trip to Korea shall be paid for the person who passed away and the family members accompanying the deceased.

Section 3 Special Exceptions in Overseas Trip Expenses

Article 33 (Payment of Other Expenses) If deemed necessary for business purposes, other expenses (actual costs of official expenses, communication expenses, passport fees, departure or entry taxes, etc.) may be paid with approval from the President of the University.

Article 34 (Payment Currency) The currency to be paid to a person taking a trip shall be

governed by the provisions of the Foreign Exchange Control Act.

Article 35 (Limit on the Effect of the Regulations) The payment of overseas trip expenses pursuant to these regulations shall apply only when the payment of foreign currency is authorized by the relevant government agency (Ministry of Finance or Bank of Korea); if only a portion of the overseas trip expenses are authorized, however, only the authorized amount shall be paid.

Section 4 Special Exceptions in the Payment of Trip Expenses for Scholars Participating in WCU Projects and Distinguished Visiting Professors

Article 36 (Special Exceptions in the Payment of Trip Expenses) The payment schedule of trip expenses for scholars participating in the WCU projects and the Distinguished Visiting Scholars shall be separately determined by the President of the University. (Amended March 1, 2010)

Chapter 4 Supplementary Provisions

Article 37 (Guidelines) Detailed matters concerning the implementation of these regulations shall be stipulated in the Guidelines on the Payment of Business Trip Expenses.

Addendum

These amended regulations shall take effect on April 1, 1992.

Addendum

These amended regulations shall take effect on April 1, 1993.

Addendum

These amended regulations shall take effect on March 1, 1994.

Addendum

These regulations are hereby amended on May 24, 1994 and shall be retroactively enforced as of March 1, 1994.

Addendum

These amended regulations shall take effect on January 1, 1996.

Addendum

These regulations are hereby amended on December 1, 1997 and shall be retroactively enforced

as of October 1, 1997.

Addendum

These amended regulations shall take effect on July 1, 1998.

Addendum

These regulations are hereby amended on June 1, 2001 and shall be retroactively enforced as of March 1, 2001.

Addendum

These amended regulations shall take effect on October 1, 2004.

Addendum

These amended regulations shall take effect on May 1, 2006.

Addendum

These amended regulations shall take effect on June 13, 2007.

Addendum

These amended regulations shall take effect on May 1, 2009.

Addendum

These amended regulations shall take effect on March 1, 2010.

Addendum

These amended regulations shall take effect on January 1, 2012.

Addenda

1. These amended regulations shall take effect on September 1, 2012.
2. (Interim Measures) With regard to the amendment of Article 6 (Payment and Settlement of Trip Expenses), Table 1 (Schedule for Domestic Trip Expenses), and Table 4 (Schedule for

Overseas Trip Expenses), the provisions for the payment of a preset amount for a domestic trip to Seoul and Daejeon and the application of different payment schedules for an overseas trip taken by a senior faculty administrator depending on funding sources shall take effect on November 1, 2012.

Addendum

These amended regulations shall take effect on June 1, 2013.

Addenda

1. These amended regulations shall take effect on March 16, 2016.
2. (Interim Measures) Table 4 of Clause 4 of Article 27, which applied before the effective date (March 16, 2016), shall be deemed to be implemented by this regulation.

Addendum

These amended regulations shall take effect on June 1, 2017.

Attachment

(Table 1)

Schedule for domestic trip expenses

(Unit: KRW)

Type	Transportation expense				Per diem allowance (per day)	Accommodation (per night)	Meal expenses (per day)
	Railroad fare	Boat fare	Airfare	Car fare			
President	KTX First class	Preset amount for 1 st class	Actual cost	Actual cost	30,000	Actual cost (Business Class)	30,000
Faculty member	KTX Regular class	Preset amount for 1 st class	Actual cost	Actual cost	30,000	Actual cost (200,000 max; Economy Class)	30,000
Staff member	KTX Regular class	Preset amount for 2 nd class	Actual cost	Actual cost	24,000	Actual cost (120,000 max; Economy Class)	24,000
Researcher, Graduate student, Teaching associate	KTX Regular class	Preset amount for 2 nd class	Actual cost	Actual cost	21,000	50,000 Actual cost (120,000 max; Economy Class)	21,000

- (Note) 1. Domestic trip expenses for the President of the University may be paid on an actual cost basis.
2. "Faculty member" shall include a senior faculty administrator, a tenured or tenure-track faculty member, and a non-tenure track faculty member.
 3. If approved by a person with the authority to approve or the principal investigator of a research project, a faculty member may be reimbursed for first class railroad fare on KTX, and for business class airfare. (Amended March 16, 2016)
 4. The payment schedule for a researcher at the rank of Senior Staff Researcher or higher shall be the same as that for a staff member.
 5. For a business trip to Seoul and Daejeon, a preset amount may be paid for transportation. Detailed matters concerning the payment of transportation expenses shall be stipulated in the Guidelines on the Payment of Business Trip Expense. (Amended September 1, 2012)
 6. In exceptional circumstances where public transportation is not available, use of taxi service may be approved by a person with the authority to approve or the principal investigator of a research project.
 7. If a faculty member as defined in Note 2 above attends a conference and uses accommodation arranged by the organizing institution, the full amount of actual accommodation expenses may be paid.
 8. If a staff member on a domestic business trip incurs expenses exceeding the standard amount for inevitable reasons, the actual expenses may be paid if approved by a person with the authority to approve (at the level of Vice President or higher). (Amended September 1, 2012)

(Table 2)

Schedule for domestic moving expenses

Payment category	Amount paid
Cargo up to one 5-ton truck	Actual cost
Cargo exceeding one 5-ton truck	80% of actual cost

(Table 3)

Schedule for overseas transportation expenses

Type \ Fare	Airfare	Railroad fare	Car fare	Boat fare
	President	Business class	Actual cost	Actual cost
Others	Economy class	Actual cost	Actual cost	Actual cost

- (Note) 1. If approved by a person with the authority to approve or the principal investigator of a research project, a faculty member may be paid an air fare for business class.
2. In circumstances where the class specified above is not available, the fare for a lower class shall be paid.
3. The schedule specified above shall also apply when transportation expenses need to be paid for a trip of more than 100km within the same country.

(Table 4)

Schedule for overseas trip expenses

(Unit: JPY for Japan, EUR for Europe, USD for others)

Type	Per diem			Accommodations							Meal expenses			
	Japan	Europe	Others	Japan	Asia	Middle East	North America	Europe	Oceania	Others	Japan	Europe	Others	
Senior faculty administrator	8,500	60	60	20,500	150	160	170	170	150	130	12,500	135	135	
Faculty member	7,000	50	50	15,000	110	120	140	140	110	110	11,000	125	125	
Staff	Director	7,000	50	50	15,000	110	120	140	140	110	110	10,000	90	90
	Others											9,500	70	70
Researcher, Graduate student, Teaching associate	5,500	40	40	11,000	80	90	90	90	80	70	7,500	55	55	

※ Senior faculty administrator: President of the University, faculty members who are paid administrative assignment allowances, and faculty/staff members approved by the President of the University. The schedule for senior faculty administrators shall apply only to a business trip funded by the University fund; for a business trip funded by a research fund, the schedule for faculty members shall be used. (Amended September 1, 2012)

- (Note) 1. If the actual accommodation expenses incurred by the President of the University or a faculty member (i.e., senior faculty administrator, tenure-track or tenured faculty member, or non-tenure track faculty member) on an overseas business trip exceed the preset amount provided in the schedule, the University may pay the actual amount spent.
2. A rental car may be used if the business trip is funded by an external research grant and the funding agency approves the use of a rental car. In this case, the car rental plan must be noted when submitting a business trip request. Regarding the per diem allowances for the number of days of using a rental car, only 50% of the per diem allowances shall be paid. (Amended March 16, 2016)
3. The payment schedule for a researcher at the rank of Senior Staff Researcher or higher shall be the same as that for a staff member at the director-level.
4. For a long-term overseas business trip (11 nights or longer), the local expenses (per diem, accommodation, and meal expenses) shall be paid at a reduced rate as follows:
- 11-15 nights: 90% of what is provided in the schedule for overseas trip expenses
 - 16-20 nights: 80% of what is provided in the schedule for overseas trip expenses
 - 21-30 nights: 60% of what is provided in the schedule for overseas trip expenses
 - 31 nights and beyond: 40% of what is provided in the schedule for overseas trip expenses