

### 3.2.1.2.19 Other Personnel Expenses

*Change Release Communication May 2019*  
*Valid from May 2019 for all reporting events*

#### Definition

Costs (excluding those in '[Labor Expenses Own \(Variable and Fixed\)](#)' and '[Labor Expenses Maintenance Own \(Variable and Fixed\)](#)') relating to the employment of personnel. These costs are normally not based on a contract, e.g. not part of a salary or wage equivalent (which would then be 'Labor Expenses Own Fixed').

'Other Personnel Expenses' includes:

- Recruitment / hiring
- Personnel training
- Meals
- Business travel
- Company cars where a) the employee is not granted the use by virtue of his/her position in the company, or b) this car is not considered part of his / her remuneration or c) is not used by the employee for private purposes. Where the car doesn't meet one of these requirements, the cost is considered '[Labor Expenses Own Fixed](#)'.
- Entertainment and recreation
- Housing
- Litigation and grievance
- Retrenchment and dismissal costs
- Relocation
- Collective employee transport
- Employee relations
- Costs of employee gifts, flowers, cement reimbursements
- Internal company newspaper
- Medical services
- Christmas party
- Clothing
- Union related expenses
- General reimbursement of personnel expenses
- etc.

## Compulsory Sub-Type of Cost

- Personnel training  
Costs relating to the training of personnel.
- Travel  
Costs relating to the travel of personnel.

## Compulsory Sub-Sub-Type of Cost (under 'Travel')

- Air travel  
Costs relating to the air travel of personnel (including low-cost carriers)
- Accommodation  
Costs relating to the accommodation of personnel. (including meals, if invoiced together with the accommodation)
- Other travel  
All other travel expenses of personnel. (including meals, if not included in accommodation but invoiced separately, public transportation, rental cars, fuel, ride - hailing services like Uber,, taxis, visa fees, parking fees, toll fees etc.)

### 3.2.1.2.19 Other Personnel Expenses

***Change Release Communication May 2019***

***Valid until December 31, 2019***

## Definition

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- etc.

### **Compulsory Sub-Type of Cost**

- Personnel training  
Costs relating to the training of personnel.