Reimbursement Submission Guidelines

1. **Leave Travel Allowance**

   a. Leave Travel Allowance is primarily intended to assist employees to meet expenses on travel, for self and family, to any location within India, while on leave. Family, in this case, includes self, parents, dependent siblings of employee, spouse and children.
   b. LTA can be claimed only once in a financial year for one trip and subject to a maximum of two times in a block of four years. The current block of four years is **2022-2025** (calendar years)
   c. Employee should avail at least three (3) consecutive leaves (Annual Leave, Comp Off & Holidays) to claim LTA. In case of any intervening holiday's falls between this duration of 3 days, it will be treated as valid leave for 3 days.
   d. Employee should be part of the travel.
   e. Bills should be related to current financial year
   f. Tax benefit shall be granted on submission of proof of travel on ESS portal as per below.

Mode of Travel	Proofs to be Submitted	Max Limits
Air	Tickets & Boarding Pass	Economy Fare
Train	Tickets	1st Class A/c Fare
Bus	Tickets	Deluxe Fare
Any other mode (*for eg: Hired car*)	Invoice, Receipt & Log sheet	1st Class A/c Train Fare
Own Car	Not allowed	Not allowed

   g. Reimbursement and tax benefit will be limited to actual expenses incurred or the limits shown above whichever is low.
   h. Reimbursement and tax benefit are allowed for the travel expenses incurred from the place of origin to the destination only and does not include local transport, boarding, lodging, meal expenses, sundries etc.
   i. Reimbursement and tax benefits are allowed from the place of origin to the destination - to the farthest point by the shortest route and circuitous travels are not allowed.
   j. Employee should enclose approved leave snapshot from replicon tool along with the reimbursement claim.

k. It is advised that employee may always maintain secondary evidence viz. hotel bills, restaurant bills, toll gate tickets, any other purchase bills in order to substantiate in case of any assessment by the Income Tax Authorities later.

2. **Books & Periodicals**

a. Employee can submit bills subject to a maximum of Rs.30000/- (Rs.2500/- pm) towards Book & Periodicals.
b. Employee needs to submit scanned copy of bills on ESS portal for books and periodicals and training material in any form which will enhance the employee's academic development, research or other professional pursuits.
c. Tax benefit will not be allowed for non-professional books and periodicals such as entertainment magazines etc.

3. **Company Car Lease**

Car Lease Reimbursements which includes fuel, driver and maintenance bills are applicable for only those employees who have availed company car lease program.

a. **Fuel Reimbursement**

Employee can claim tax benefit for fuel bills as per the entitlement by submitting the scanned copy of fuel bills on ESS portal

b. **Car Maintenance**

Employee can claim tax benefit for maintenance and Insurance charges of car as per the entitlement by submitting the scanned copy of receipt on ESS portal

c. **Driver Salary Reimbursement**

Employee can claim tax benefit for Driver salary as per entitlement by submitting scanned copy of driver salary receipts along with a copy of certified copy of drivers' license

The following needs to be fulfilled for claiming tax benefit for Driver Salary

a) Scanned copy of receipts for payments made to the driver
b) Copy of driver's license duly attested by the employee.
c) Driver receipt should be related to Current FY
d) Receipt should be properly signed by driver over the revenue stamp

As per Sec.17(2) of the Income Tax Act, 1961, along with Rule 3(2) of Income tax Rules, 1962 the reimbursement is for use of the vehicle partly for official purpose and partly for personal purpose of the employee or any member of his household. Perquisite to be added in Taxable Income as below criteria: -

Engine Capacity upto 1600 cc: - *Rs.2700/- pm (Rs.32,400/- p.a.)*

Engine Capacity above 1600 cc - *Rs.3300/- pm (Rs.39,600/- p.a.)*