

Reimbursing Volunteer Expenses

Volunteering often comes with personal expenses, but did you know that many of these costs can be reimbursed by non-profit organizations without being taxed? Thanks to amendments to the Tax Code of Ukraine (Law No. 2520-IX, effective from September 3, 2022), volunteers can now receive certain reimbursements tax-free.

What Expenses Are Tax-Free?

Non-profit organizations can reimburse volunteers for:

- **Medical expenses** – including medical exams, vaccinations, and other health-related costs directly tied to volunteer activities.
- **Documented expenses** related to providing volunteer assistance, as outlined in Article 11 of the Law of Ukraine "On Volunteering."

What Expenses Can Be Reimbursed?

According to Article 11, volunteers can receive compensation for:

- **Business trips** within Ukraine and abroad (within the limits set for civil servants).
- **Travel costs** (including luggage transport) to and from the place of volunteering.
- **Visa fees** if needed for international volunteer work.
- **Meals** if volunteering for more than 4 hours per day.
- **Accommodation** if volunteering in another location for more than 8 hours.
- **Postal and phone expenses** related to volunteer activities.
- **Medical check-ups and vaccinations** required for volunteering.

What Documents Are Needed for Reimbursement?

To receive reimbursement, volunteers should keep:

- **Transport tickets and baggage receipts** (if applicable).
- **Hotel bills or rental receipts** for accommodation.
- **Other payment documents** proving eligible expenses.

How Much Can Be Reimbursed?

According to regulations:

- **Per diem meal expenses:** up to 300 UAH/day.
- **Accommodation costs:** up to 900 UAH/day.

These limits are set by the Ministry of Finance (Order No. 59, 1998) and the Cabinet of Ministers (Resolution No. 98, 2011).

Reporting Expenses

Volunteers must submit a **Report on the Use of Funds** (approved by the Ministry of Finance, Order No. 841, 2015) to document their expenses properly.