

## 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 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)

### 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

## 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.