

Version: Final
Approved date: February 2025
Review Date: February 2027

The British School of Gran Canaria
**Per Diem (Dietas) for Teachers
Accompanying School Trips**
Internal Policy Document



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THE BRITISH SCHOOL OF GRAN CANARIA

PER DIEM FOR TEACHERS ACCOMPANYING SCHOOL TRIPS - INTERNAL POLICY

1. Purpose

This policy establishes guidelines for the reimbursement of per diem (dietas) allowances to teachers who accompany students on overnight school trips, both within Spain and abroad. The purpose of the per diem is to cover reasonable expenses incurred during work-related travel

2. Idoneidad

This policy applies to all teachers and staff members who are assigned to accompany students on school-sponsored trips that require overnight stays.

3. Per Diem Amounts

Per diem allowances will be €53 per day. This amount is aligned with tax-exempt limits established by the *Agencia Tributaria*.

4. Documentation Requirements

To qualify for per diem reimbursement, when asked by the school, teachers must provide supporting documentation proving their participation in the trip. Acceptable documentation includes:

- Official **trip itinerary** issued by the school
- **Transport tickets** (plane, train, or bus)
- **Hotel reservation** confirmation under the teacher's name
- Internal **attendance records** confirming participation

5. Payment Method

School trip allowance will be paid into the teacher's salary in the first salary payment after the conclusion of the school trip. The payment will appear under the concept *Dieta*, within the salary slip.

6. Tax Considerations

- Per diem amounts **within the established limits** will not be subject to income tax or social security contributions.
- Any amount exceeding the tax-exempt limits will be treated as taxable income and included in payroll.

7. Contact Information

For questions regarding this policy, teachers should contact the school's administration.